GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Industries& Commerce - Operational Guidelines for Andhra Pradesh Sustainable Electric mobility policy(4.0) 2024-29-Orders - Issued.

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INDUSTRIES AND COMMERCE (P&I) DEPARTMENT

G.O.Ms.No.48 Dated:09-04-2025

Read the following:-

1. G.O.Ms.No.88, Industries & Commerce (P&I) Department, dated: 11.12.2024
2. GO MS No.1, Transport, R&B Department, dated.10.1.2025
3. G.O.Ms.No.21,Industries& Commerce (P&I) Department, Dated: 17.02.2025.
4. e-file No. INC02-17025/44/2025-I&I-I DOI of Director of Industries.

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ORDER:

In the reference 1st read above, to encourage the manufacturing of electric mobility vehicles, batteries and charging for EVs and increase adoption of EVs, Government have released Andhra Pradesh Sustainable Electric mobility policy (4.0) 2024-29, announcing competitive best package of incentives to EV manufacturers and EV adopters. The Policy shall remain valid for a period of five years from the date of issue of this policy or till a new Policy is announced. Vide reference-2nd cited, the Transport Department has given the order for exemption from payment of tax in respect of Electric Vehicles purchased and registered in the State of Andhra Pradesh, in alignment with the Andhra Pradesh Sustainable Electric mobility policy (4.0) 2024-29.

2. In the reference 3rd read above, certain amendments / additions have been issued to Andhra Pradesh Sustainable Electric mobility policy (4.0) 202429 issued vide G.O.Ms.No.88, Industries & Commerce (P&I) Department, dated:11.12.2024.

3. In the reference 4th read above, the Director of Industries, A.P., Mangalagiri has informed that, in view of evolving developments in the e-mobility sector, he has requested to issue Operational Guidelines for Andhra Pradesh Sustainable Electric mobility policy (4.0) 2024-29.

(p.t.o.)

4. Government after careful examination of the proposal of the Director of Industries, hereby accord the approval of the Operational Guidelines for Andhra Pradesh Sustainable Electric mobility policy(4.0) 2024-29 as appended to these orders.

5. The order issues with the Concurrence of the Finance Department vide their U.O.No. FIN01-FMU0ASD(IC)/9/2024-FMU-IC-IIE dt: 07.04.2025 (Computer No.2640868).

6. The Director of Industries, A.P., Mangalagiri shall take necessary action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.YUVARAJ
SECRETARY TO GOVERNMENT

To
The Director of Industries, Andhra Pradesh, Mangalagiri.
The Vice Chairman & Managing Director,
Andhra Pradesh Industrial Infrastructure Corporation, Mangalagiri, Guntur.
The TR&B Department, A.P.Secretariat.
The Energy Department, A.P.Secretariat.
The Commissioner of Handlooms and Textiles, Mangalagiri.
The Director of Mines and Geology, Ibrahimpatnam, Vijayawada.
The Managing Director, Andhra Pradesh State Financial Corporation, Tadepalli, Guntur.
The Finance Department, A.P.Secretariat.
The Social Welfare Department, A.P.Secretariat.
The Tribal Welfare Department, A.P.Secretariat.
The Revenue (CT/LA) Department, A.P.Secretariat.
The Water Resources (Reforms) Department.
The EFS&T Department, A.P.Secretariat.
The I&I Department, A.P.Secretariat.

Copy to:

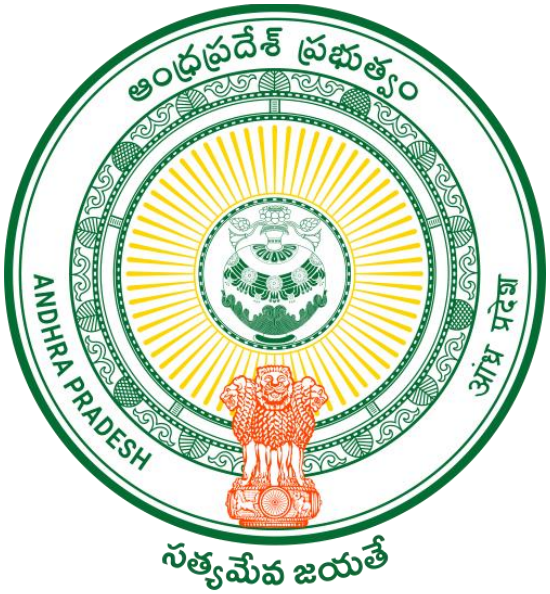
The OSD to Minister, Industry and Commerce and Food Processing Department, GoAP
The OSD to Minister, Transport, Road & Building Department, GoAP
The LFB&IMS Department, A.P.Secretariat.
The Accountant General, Vijayawada, Andhra Pradesh.
The Convener, State Level Banker's Committee.
R.R.AppaRao Street, Vijayawada -520001, Andhra Pradesh

Contd..3...

The General Manager, Small Industry Development Bank of India, (SIDBI), 15, Ashok Marg, Civil Lines, Lucknow, UttarPradesh 226001
The Pay and Accounts Officer, Mangalagiri.
All Collectors & District Magistrates through Director of Industries, Mangalagiri.
All Heads of Departments through Director of Industries, Mangalagiri.
All Departments of Secretariat, Velagapudi.
All Govt.Companies/Corporations through Director of Industries, Mangalagiri.
The P.S. to Secretary to Chief Minister, Andhra Pradesh.
The P.S. to Chief Secretary to Government, Andhra Pradesh.
All Private Secretaries to the Ministers.
All General Managers, District Industries Centre in the State through the Director of Industries, Mangalagiri.
All Sections in the Department
Sf/Sc

//FORWARDED :: BY ORDER//

SECTION OFFICER



Andhra Pradesh

Sustainable Electric Mobility Policy (SMEP)4.0Operating Guidelines

Department of Industries & Commerce

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1. Introduction

The state of Andhra Pradesh aspires to become a premier global hub for high value EV manufacturing in India, through strategic demand and supply initiatives, with the goal of achieving carbon neutrality from Transport Sector by 2047.As a first step towards achieve the vision the state has announced wide range of incentives to encourage manufacturers, EV consumers, vehicle scrap dealers, Charging station providers in itsSustainable Electric Mobility Policy (SMEP) 4.0 published vide GO Ms No 88 dt: 11-12-2024 valid for a period of 5 years between 2024-2029.

The SMEP 4.0 policyis incentivizing following stakeholder groups

a) Electric Vehicle, EV component and Battery Manufacturers
b) Charging station operators
c) Recyclers, Scrapping Facilities & ATS operators
d) Electric Vehicle end users

Additionally, there is separate policy for Industrial Park development (Private parks Policy 4.0), guidelines for which is under the purview of Industries & Commerce department and Integrated Clean Energy Policy 4.0, which is giving incentives to charging station operators,guidelines for which is under the purview of Energy Department.

Due to cross-cutting nature of the policy across various line departments, nodal agencies have been assigned tasks to execute interventions mentioned in the policy.

a) To the extent of administering incentives for manufacturers, RVSF, ATS operators, EV buyers**, Department of Industries &Commerce** shall release operating guidelines for applying and claiming incentives.
b) To the extent of interventions proposed pertaining to road tax exemption and exemptions from payment of fee for purpose of issue or renewal of registration certificate and assignment of registration marks, the**Department of Transport, Roads & Buildings** shall issue a separate Government order.
c) To the extent of regulations related to utilization of power for charging stations/swappingstations or residential charging of EV, **Department of Energy** shall issue operatingguidelines under ICE 4.0 policy 2024-29.

Nodal Department	Responsibility
Industries Department.	EV Policy & Operational Guidelines, EV Policy incentives Administration
Transport Dept.	Operationalization of vehicle classifications for retrofitting, scrapping
	Regulations for vehicle movement, notifications for tax exemptions
APSRTC	Electrification of APSRTC Fleet, Setting up of Charging Infrastructure for APSRTC fleet.
NREDCAP	Setting up of Public Charging facilities in Government / private lands like airports, metro stations, parking lots, etc.,
	Monitoring and development of Charging Infrastructure and

Nodal Department	Responsibility
	Coordinating with BEE/CAN
	Fixing of Ceiling Cost of Service for EV Charging, Guidelines for charging stations – Public & Private
	Provision of Renewable Energy for Charging Stations as per Grid related provisions with support of AP DISCOMS
	Conducting Go-Electric Campaigns periodically at mandal level and also bridge skill gap requirements for EV industries
	Development of Web Portal/ APP for creation of Electric Vehicle demand among Government Employees, SHGs and general public
APSSDC	Capacity Development and arranging workshops
AP DISCOM	Electricity Tariff Administration for Public & Private Charging as per APERC guidelines.
MA&UD Dept.	Implement norms for EV & Charging stations as prescribed by MoHUA
	Identification of sites for EV parking & Public Charging Stations
	Modification of rules/regulations in ULBs, municipalities to allow setting up of charging/battery swapping stations

2. Scope of Guidelines

The guidelines released by Department of Industries & Commerce for the purpose of Sustainable Electric Mobility Policy 4.0, will cover incentive eligibility, claim-evaluation-sanction mechanism for setting up Manufacturing units related to Electric Vehicles, EV components, Battery, Charging stations and for Vehicle scrap facilities& Automated Testing Stations.

Section A–Definitions, General Procedures and institutional arrangement

3. Definitions

3.1. Micro Industries/Enterprises

Micro Industry/Enterprise means an Industry/enterprise in which investment and turnover are as defined by the Government of India from time to time.

3.2. Small Industries/Enterprises

Small Industry/Enterprise means an Industry/enterprise in which investment and turnover are as defined by the Government of India from time to time.

3.3. Medium Industries/Enterprises

Medium Industry/Enterprise means an Industry/enterprise in which investment and turnover are as defined by the Government of India from time to time.

3.4. Sub Large, Large and Mega Industries/Enterprises

Sub Large, Large, Mega Industry/Enterprise means an Industry/Enterprise where fixed capital investment (including land, building, plant,machinery&equipment) falls within a band notified in policies notified by GoAP within the policy operative period.

Industry Type	Fixed capital Investment Band	Standard Investment Period
Sub-Large	Greater than INR 50 Cr but less than INR 250 Cr	2 years
Large	INR 250 Cr and above but less than INR 500 Cr	2 years
Mega	Greater than INR 500 Cr	3 years

The Government shall extend tailor-made benefits to Mega Industry/enterprise to suit particular investment requirements on case-to-case basis based on the gestation period, pioneering nature, locationalaspects,technology, project'simportancetothestate'sindustrialgrowthanditsabilitytogeneratelarge scale employment for people, overall economic impact, or revenues for thestate.

3.5. Commencement and Duration of the Policy (Policy Operating Period)

The Policy will be in operation from date of issue of Government order GO Ms No 88 i.e.,11.12.2024valid for five years ending on10.12.2029 (inclusive of both dates), with such further modifications as may be brought about during the operation of this scheme.

3.6. Eligible Industrial Enterprise

Enterprises that have received Consent for Operation (CFO) or commences commercial production within the policy operating period shall be eligible for incentives under this policy.

3.7. Manufacturers

The manufacturers of battery-operated electric vehicles of all category types, EV components, charging station and related equipment, Batteries and related components used for the purpose of operating Electric Vehicles shall qualify as Manufacturers for the purpose of this policy.

3.8. Electric Vehicle

3.8.1. For the purpose of incentives to Manufacturers under SMEP 4.0, Electric vehicle shall mean Battery electric vehicles (BEV), Hybrid electric vehicles (HEV), plug-in hybrid electric vehicles (PHEV) and strong hybrid electric vehicles (SHEV).

3.8.2. Electric vehicles include all category typesdefined under Central Motor Vehicles Rules (CMVR), 1989 and amended from time to time, and those that meet Performance

&Efficiency Eligibility Criteria set by Ministry of Heavy Industries (MHI)for xEVs and amended from time to time.

a) M Category: Electric Passenger Vehicles

i. **M1:** Electric vehicles used for the carriage of passengers, comprising not more than eight seats in addition to the driver's seat.
ii. **M2:** Electric vehicles used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass not exceeding 5 tonnes.
iii. **M3:** Electric vehicles used for the carriage of passengers, comprising more than eight seats in addition to the driver's seat, and having a maximum mass exceeding 5 tonnes.

b) N Category: Electric Goods Vehicles

i. **N1:** Electric vehicles used for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes.
ii. **N2:** Electric vehicles used for the carriage of goods and having a maximum mass exceeding 3.5 tonnes but not exceeding 12 tonnes.
iii. **N3:** Electric vehicles used for the carriage of goods and having a maximum mass exceeding 12 tonnes.

c) L Category: Electric Two- and Three-Wheelers

i. **L1:** Electric two-wheel vehicles with a maximum speed not exceeding 25 km/h and a maximum power output not exceeding 250 watts.
ii. **L2:** Electric two-wheel vehicles with a maximum speed exceeding 25 km/h but not exceeding 50 km/h and a maximum power output not exceeding 4 kW.
iii. **L3:** Electric two-wheel vehicles with a maximum speed exceeding 50 km/h and a maximum power output exceeding 4 kW.
iv. **L5:** Electric three-wheel vehicles with a maximum speed not exceeding 50 km/h and a maximum power output not exceeding 4 kW.

3.9. Advanced Batteries

Advance Battery represents the new generation batteries as defined and amended from time to time by MHI, such as Lithiumpolymer, Lithium Iron phosphate, Lithium Cobalt Oxide, Lithium Titanate,Lithium Nickel Manganese Cobalt, Lithium Manganese Oxide, Metal Hydride,Zinc Air, Sodium Air, Nickel Zinc, Lithium Air and other similar chemistry underdevelopment or under use.

The battery should have specific density of at least 70 Wh/kg andcycle life of at least 1000 cycle. Energy storage systems including cells, modules, packs shall be considered as eligible investment for incentives under SMEP 4.0.

3.10. Electric Vehicle Components

For the purpose of incentives to Manufacturers under SMEP 4.0, Electric Vehicle components shall include list of Advanced Automotive Technology Components identified by MHI for Hydrogen Fuel cell vehicles and xEV and revised from time to time. The list isprovided at Annexure-1.

3.11. Domestic Value Addition

The term “Value addition” will be construed as the percentage of manufacturing activity being undertaken in that referred part of the supply chain.

% domestic value addition= [(Ex-factory price of the product (net of GST) – (minus) Import content i.e. sum of FOB value of all imported components or materials in the final product including import duties) / Ex-factory price of the product (net of GST)] x 100.

It should be certified by Testing agency of MHI.

3.12. New Industrial Enterprise

New Industrial Enterprise means an Industrial Enterprise which has intent and willingness to invest in the State with new machinery and received Consent for operation (CFO) or commenced commercial production within the policy operating period.

3.13. Expansion / Modernization Projects

Existing Industrial Enterprises, investing towards expansion or modernization of existing unit, involving enhancement of Fixed Capital Investment by at least 25%, as well as enhancement of capacity by 25% for the same product lines.

In case of expansion projects additional criteria of enhancement of at least 15% of employment from the base, shall also be met. The base employment shall be last three years average employment on enterprise payrolls. Such employment created shall be in the state of AP.

Such enterprises shall also have received CFO/ DCP within the operating period of the policy, to be eligible for incentives under this policy.

3.14. Diversification Projects

Existing Industrial Enterprises, making investment for a new product-line, involving Diversification with an enhancement at least of 25% of new fixed capital investmentas well as enhancement of turnover by at least 25%, in value terms, (last three years average turnover) and enhancement of employment by at least 15% from base value (last three years average employment on company’s payroll). Employment so created shall be in the state of AP.

Such enterprises shall also have received CFO/ DCP within the operating period of the policy, to be eligible for incentives under this policy.

3.15. Eligible Fixed Capital Investment

For Sub Large and above investments,eligible FCI means, only investment in Plant, Machinery and equipment. Eligible FCI do not include investment made towards land and building costs.

For MSMEs, eligible FCI means, investment in Plant, Machinery and equipment including cost incurred toward Land and Building expenses.

The eligible FCI definition shall be used for computation of incentives under this policy.

3.16. Consent For Establishment (CFE)

The date of grant of consent to start civil worksbyenterprise,issued by the competent authority.

3.17. Consent for operation (CFO)

The date of grant of consent from which the enterprise is permitted to operate the unit as provided by the competent authority.

3.18. Date of Commencement of Commercial Production (DCP)

The date of first sale invoice generated by the concerned enterprise in case of MSMEs or date of commencement of production as in the Industrial Entrepreneur Memorandum (IEM) part B issued by DPIIT, GoI, in case of Sub Large and above category enterprises, shall be considered as Date of Commercial Production.

While confirming the DCP of the enterprise by the concerned inspecting officer, due diligence is to be exercised by correlating date of first sale bill and first power bills. In case of any dispute on DCP between the Enterprise and the Department, State Level Committee (SLC) will review, and its decision is final.

3.19. Standard Investment Period

Standard Investment Period refers to the actual continuous time taken by the Project from the date of receiving consent for Establishment (CFE), unless otherwise notified through a G.O., till the date of commercial production (DCP).

3.20. Aided Enterprise/Industry

The Enterprise/Industry availing term loan from Scheduled Commercial Banks/Financial Institutions/Industrial Finance Corporation of India recognized by Reserve Bank of India, A.P. State Financial Corporation (APSFC) and Small Industrial Development Bank of India (SIDBI) for setting up the Enterprise/Industry is treated as Aided Enterprise/ Industry.

3.21. Self-Financed Enterprise / Industry

1. The Enterprise / Industries set up with own funds / unsecured loans without any involvement from Scheduled / Commercial Banks/ Financial Institutions/ Industrial Finance Corporation of Indiarecognized by Reserve Bank of India / APSFC etc. is treated as Self-Financed Enterprise. However, units established first with own funds /unsecured loans and which have obtained term loan subsequently after commencement of production are treated as Self-Financed units for the purpose of sanction of incentives under the policy.
2. However, Units which have commenced production with own funds and possess in principle sanctionbefore the DCP and availed loans from the scheduled Banks within 6 months from DCP will be treated as Aided Enterprise.
3. Further, wherever, the Enterprises / Industry is established with term loan less than 40% of the project cost will also be considered as self-financed units for the purpose of finalization of investment. The Self-financed Entrepreneurs are eligible for availing incentives as applicable.

3.22. Approved Project Cost

Approved Project Cost means, the cost of the project on different components as approved by the term loan lending institution or in case of joint financing, by the lead term loan lending institution. The Appraised Project Cost by the Scheduled Commercial Banks/Financial Institutions/Industrial Finance Corporation of India recognized by Reserve Bank of India for the purpose of sanction of term loan would be treated as the Approved

Project Cost.

In respect of new self-financed projects, the Approved Project Cost needs to be certified by Chartered Accountant, and in case of existing self-finance projects the Approved Project Cost certified by Chartered Accountant, should be validated by the latest audited financial statements of the enterprise.

3.23. Revised Project Cost

The Revised Project Cost for the self-financed Industrial Enterprises is increasing or decreasing by not more than 10%, a self-certification of the revised project cost by the enterprise shall be considered as the revised project cost. If the revised project cost is increasing or decreasing by more than 10% Project Cost will need to be certified by Chartered Accountant, and the cost of the individual elements should be validated by the latest audited financial statements of the firm, in case of existing enterprises.

3.24. Verified employment

Direct jobs are defined as job roles which are directly involved in the production process or related with activities beginning from the materials entering a facility and until the resultant value-added goods leave the facility. Such employment shall include on-roll, contractual and apprentice workforce of the enterprise/industry operating in the state only.

Inspecting officer will ascertain the final employment created, as an average number of employees working,post DCP, over a6-month period prior to the claim submission date, as per employee register maintained in line with Labor laws(Form B, Annexure 1) that include employment through contractors as well as employees registered under EPF/ESI.

The employment figure thus arrived and certified by inspecting officer shall be treated as verified employment.

3.25. BC Enterprise

The enterprises with 100% ownership by backward class community entrepreneurs as sole Proprietor or invariably having 100% share in Partnership/Private Limited Companies. BC entrepreneur refers to a person hailing from Andhra Pradesh and belonging to BC Category as notified by the Government of Andhra Pradesh from time to time.

3.26. Minority Enterprise

An enterprise with 100% ownership by minorities, as defined in the Andhra Pradesh State Minorities Commission Act, 1998 and its subsequent amendments is an eligible minority enterprise.

Minority entrepreneurs refer to people from minority communities hailing from Andhra Pradesh and as notified by the Government of India and Government of Andhra Pradesh from time to time.

3.27. SC/ST Enterprise

An enterprise with 100% ownershipor invariably having 100% share in Partnership/Private Limited Companiesby SC/ST entrepreneurs is an eligible enterprise under SC/ST category.

SC/ST entrepreneur refers to a person belonging to SC/ST Category as notified by the

Government of Andhra Pradesh from time to time. All non- statutory concessions granted to S.C. (Hindus) by the State Government including economic support schemes sanctioned by A.P. Scheduled Castes Cooperative Finance Corporation have been extended to Scheduled Caste converts to Christianity and Buddhism as per orders issued in the G.O.Ms.No.341, Social Welfare (PR) Dept. dated30.8.1977.

3.28. Women Enterprise

An enterprise with 100% ownership or invariably having 100% share in Partnership/Private Limited Companiesby women entrepreneurs is an eligible women enterprise.

Women entrepreneurs refer to female entrepreneurs hailing from Andhra Pradesh and as notified by the Government of Andhra Pradesh from time to time.

3.29. Specially abled Enterprise

An enterprise with 100% ownership or invariably having 100% share in Partnership/Private Limited Companiesby entrepreneurs who are specially abled is an eligible Specially abled enterprise.

Specially-abled entrepreneur shall mean any person that is suffering from atleast 40 percent of disabilityand is certified by a medical authority for the same,as per Persons with Disabilities (Equal Opportunities Protection of Rights and Full Participation) Act, by GoI as amended from time to time.

Such entrepreneurs should hail from Andhra Pradesh and as notified by the Government of Andhra Pradesh from time to time.

3.30. Transgender Enterprise

An enterprise with 100% ownership or invariably having 100% share in Partnership/Private Limited Companiesby transgender entrepreneurs is an eligible Transgender enterprise.

"Transgender person" means - definition as in Transgender Persons (Protection of Rights) Act, 2019or amended from time to time - a person whose gender does not match with the gender assigned to that person at birth and includes trans-man or trans-woman (whether or not such person has undergone Sex Reassignment Surgery or hormone therapy or laser therapy or such other therapy), person with intersex variations, gender queer and person having such socio-cultural identities as kinner, hijra, aravani and jogta.

3.31. TimeTerminology

a) Month - Calendar Months
b) Financial Year - 1st April to 31st March
c) First Half Year - 1st April to 30th September
d) Second Half Year - 1st October to 31st March of next year

4. Procedure for claiming various incentives

4.1. The entrepreneurs who wish to receive industrial approvals have to file for the same on the “Apply for approvals” section on the website “www.apindustries.gov.in”.

4.2. The entrepreneurs who wish to avail incentives have to file separate claims for each of the incentives they are eligible for through online incentive portal at “Apply for Industrial Incentives” on the website “www.apindustries.gov.in” invariably within the stipulated time frame as prescribed in this document.

4.3. Procedure for claiming demand incentive by the EV buyers is detailed in Section C, para 23of the guidelines.

4.4. All claims requested shall be within one policy period only. One claim cannot be requested under more than one policy periods.

4.5. All the enterprises (Manufacturing, service, and transport sector) should have professional tax registration and should pay the professional tax as per G.O.Rt.No.664 Revenue (Commercial Taxes-II) department Dt. 24.08.2020.

4.6. Any Enterprise/Industry going for expansion/diversification, should submit the claim application separately subject to conditions stipulated at Para No.3.13 and 3.14, otherwise the Enterprise/Industry will be treated as original Enterprise/Industry and the incentives/concessions will be considered from the DCP of the originalEnterprise/Industry.

4.7. All enterprises must fill Common Application Form (Annexure – 3) and file other corresponding forms and certificates as applicable, in the incentives portal.

4.8. In case of MSMEs investment declared under Common Application Form, to the extent of investment made for the current unit, shall be considered for deciding the applicability of incentive quantum under Micro, Small or Medium Category.

4.9. To extent possible, incentives portal shall be integrated with APIs of concerned line departments (including but not limited to GSTIN, Energy, Excise, Commercial Tax, Labor), to leverage features of Artificial Intelligence for self-computation of incentive/concessions, digital validation of documents submitted, fraud detection and online certification required for incentive claim submission.

4.10. The Unit holder must obtain all the necessary statutory approvals/permissions/licenses for operating the unit. In case of deemed approvals, the online system shall not permit the user who didn't obtain necessary approvals/permissions/licences/ to apply for incentives beyond the exempted period.

4.11. All Women/BC/SC/ST/specially abled/transgender Entrepreneurs will have to clearly specify the category they are applying for industrial approvals and claiming incentives clearly on the Single desk portal (SDP) and online incentive portal respectively, along with the necessary documentation as requested.

5. Procedure for sanction of Incentives

5.1. Scrutiny/Verification Committees (SVC) at the State Level and District Level areconstituted for scrutinizing and recommending the claims for the incentives to theSLC/DIEPC respectively.

5.2. Committees at the State Level (SLC) and District Level (DIEPC) are constituted for sanction/rejection ofclaims for the incentives.

5.3. **Profession Tax:** Payment of Profession Tax is mandatory for obtaining industrial approvals/ licenses, renewals and for availing incentives as per the Andhra Pradesh Tax on Professions, Trades, Callings and Employment Act 1987. All entrepreneurs shall submit undertaking that they are paying the profession Tax to the Government. All inspecting officers should ensure and certify the payment of profession tax by the enterprises before placing any claims in the SVC and approved in DIEPC/SLC as the case may be.

5.4. On receipt of the first application of claiming incentives from the industrial Enterprises (aided/self-financed), concerned for sanction of incentives under the policies, the designated DIC official should inspect the Enterprise/Industry and verify all the records/documents as per document check list provided at Annexure 18 and provide recommendation in the inspection report format provided at Annexure 19.

a) Micro Enterprises should be inspected by Industrial Promotion Officer (IPO) concerned and submit the report to DIO/General Manager.
b) Small Enterprises should be inspected by Assistant Director/Deputy Director of concerned area along with concerned area IPO and submit the report to DIO/General Manager through area officer concerned.
c) Medium &above Enterprises should be inspected by the General Manager, along with concerned area officer and concerned area IPO and submit the report to Commissioner of Industries.

5.5. In either cases, aided or self-financed, the inspecting officers should verify all the machinery as per machinery list with bills, payment proofs, **validated with data from GST authorities** and certify on the list of machinery as follows:

"Verified Plant & Machinery. Found tallying with the list. Duly erected and put to use and is required for manufacturing the approved lines of activities. There are no second-hand machinery items in the list".

5.6. If any second-hand machinery exists in the list, it can be certified accordingly.

5.7. If it is an aided Enterprise/Industry, the financial institution & concerned Inspecting Officer should certify that

"This is to certify that from the above list of plant & machinery Sl. No. X to Yare new and Sl.No. A to B are secondhand machinery."

Wherever there is a difference of opinion on the genuiness of plant and machinery between financial institution and the departmental officer, the unit may be ordered for inspection by SVC/SSVC after placing the issue before the DIEPC / SLC as the case may be.

5.8. The inspecting officers are solely and severally responsible for the inspection and they should upload the inspection reports within 48 hours.

5.9. Inspection report will be made available to the entrepreneur through his/her login.

5.10. If the entrepreneur doesn't agree with the inspection report, he/she can appeal within 3 months of publication and uploading the inspection report.

5.11. The DIEPC Committee shall consider the recommendations from district SVC in case of micro and small enterprises,SLC committee shall consider the recommendations from State SVC in case of Medium and above enterprises and shall take appropriate decision including sanction or rejection of the claims.

5.12. For Micro and Small Enterprises appellate authority is District Collector, and for Medium and above enterprises, the appeals are submitted to Commissioner, Industries.

6. File processing procedure for sanction of Incentives:

6.1. GM DIC's office will receive and process claim applications strictly as per seriatim and ensure placing the same before the district SVC and DIEPC in respect of Micro and Small cases within 100 working days.

6.2. In respect to Medium and above enterprises, GM/DIO shall forward the claim applications to Commissioner of Industries office, and the authorities at Commissioner of Industries office, shall process claim application strictly as per seriatim and place the same before state SVC and SLC within 100 working days.

6.3. File processing hierarchy for all Micro and Small enterprises at District level:

Movement of file	Max. no. of days
IPO/ AD/DD to GM	25
GM to SVC completion	30
SVC to DIEPC	30
DIEPC to Issue of sanction proceedings	15
Total	100

6.4. File processing hierarchy for medium and above enterprises at State level:

Movement of file	Max. no. of days
GM to State AD/DD	20
State AD/ DD to JD / Addl. Dir.	20
JD to SVC completion	20
SVC to SLC	25
SLC to Issue to sanction proceedings	15
Total	100

7. Procedure for Inspection of enterprises

7.1. The concerned inspecting officers shall inspect the enterprises once in 6 months after first inspection / from the date of previous inspection in case of Micro and Small Enterprises and once in a year in case of Medium and above Enterprises.

7.2. The performance reports shall be obtained from the unit during the inspection in the prescribed format and the same shall be uploaded in the portal.

7.3. The claims received further shall be processed based on the earlier inspection / performance report filed earlier without inspecting the unit physically.

7.4. These performance reports shall also be utilized for analyzing the efficiency / performance of the unit and for facilitating other benefits if any.

8. Procedure for disbursement of Funds

8.1. All sanctioned claims shall be kept ready in the chronological orders (as per the date of application) for disbursement. No documents shall be uploaded by the entrepreneur for disbursement, except in cases involving courts, wherein court orders shall be honored.

8.2. The Self declaration submitted at the time of submission of Common Application Form (Annexure 3) is sufficient for disbursement of the sanctioned incentives.

8.3. The entrepreneur shall submit the account details and NOC from Term Loan Financial Institution, if the Term loan is closed or outstanding of the Term loan is less than the Incentive amount to be disbursed.

8.4. The investment subsidy component should be credited to term loan account only and other incentive components may be credited to term loan account/CA/CC account as per the option given by the entrepreneur.

8.5. Option shall be given to edit their Account details with necessary documents, First page of the bank statement/Crossed cheque leaf/NOC from the banker. In such cases, the GM, DIC of the concerned district shall verify the account number, IFS code and other details thoroughly and authorize the details received from the entrepreneurs through online and forward the same to the Joint Director of Industries (Incentives) of the Head office for updating the same.

8.6. The disbursements are made in a bunch of cases through consolidated release proceedings generated through online system for SLC sanctions by the Commissioner of Industries and DIEPC sanctions by the District Collector

respectively observing the chronological order of such meetings held and the same shall be approved by the Commissioner of Industries. The disbursement shall be made on the Integrated CFMS system based on the Proceedings generated.

8.7. In case of industrial Enterprises which have availed any bridge loans against the anticipated subsidy, the subsidy amount shall be released first to the Financial Institution which has sanctioned and released bridge loan, to discharge the liability in full against such sanction and balance amount, if any, would be released in the manner prescribed.

8.8. Wherever the GM, DIC finds any Industrial Enterprise sick, closed, change of management taken place, change of financial institution, shifting part of the machinery etc. or for any other reason not worthy of receiving subsidy till further examination, the Commissioner of Industries / GM, DIC shall not disburse the subsidy to such Enterprise/Industry and a written intimation to be given to the Industry/Enterprise by the GM, DIC. In case of above two situations, the subsidy shall be disbursed only after further clearance given by the SLC.

8.9. However, if the unit was in continuous production for a period as prescribed i.e. 6 years for MSEs and 8 years for others from DCP and the amount is pending to be released even after such period, that amount should be released without insisting working status.

9. Recovery of incentives sanctioned under the Schemes

Incentives/concessions granted to an industrial enterprise shall be liable to be recovered under the following circumstances:

1) If the incentives/concessions are obtained by the industrial enterprise by misrepresentation of essential facts or by furnishing of false information or suppressions of facts or by submission of false/fake documents etc. In addition to recovery of the incentives granted, penalty will be levied as deemed fit and disbursed amount and barred from availing incentives in future.
2) If the industrial enterprise goes out of production within six (6) years for MSEs and eight (8) years for Medium &above Enterprises from the DCP. However, in case where the Enterprise/Industry remains out of production for period up to 36 months due to the reasons beyond its control such as shortage of raw-materials, power and change of management, bills receivables, recession in the market, Fire Accidents and natural calamities etc., and the same is regularized by the DIEPC/SLC are exempted from recovery/ penalty.
3) If the industrial enterprise fails to furnish the prescribed statements and/ or information when it is called upon to furnish.
4) If the industrial enterprise effects change of management without prior approval from the financing institution concerned and the State Level Committee.
5) If the industrial enterprise shifts a part or whole of the industrial Enterprise/Industry or lease out the whole or part of premises or the plant and machinery after receiving a part or whole of the incentives without prior approval of the DIEPC/SLC.
6) If the whole or part of the industrial enterprise is sold without the prior approval of the SLC.
7) If the industrial enterprise enters into a contract of any nature whatsoever by transferring the Management, without the prior approval of the SLC.
8) In the event of recoveries for reasons arising mentioned above, they shall be recovered treating them as arrears of Land Revenue under A.P. Revenue Recovery Act, 1864 and the GM, DICs will be designated as recovery officers by suitable Government Orders.

9) In this regard, the GM, DIC concerned should monitor the progress of the Enterprises and submit report to the Commissioner of Industries, CEO, APFPS as the case may be, on half-yearly basis.

Section B - Incentive applicability to Manufacturers, RVSF & ATS operators

10. Tailor Made Incentive Package for Mega and above Projects:

a) Companies intending to establish Mega and above Projects are desirous of seeking financial assistance/concessions must present detailed representations along with project reports to the Commissioner of Industries, clearly spelling out special incentives being sought with due justification before or during the initial stages of implementation.

b) The definition of Mega and above projects shall be as defined in the AP SMEP 4.0 Policy.

c) On receipt of such proposals, the Commissioner of Industries will examine the same with due diligence and forward it to the Government following the due procedure defined before placing it before the SIPC and SIPB for taking the decision in the matter.

10.1. State Investment Promotion Committee (SIPC)

10.1.1. The State Investment Promotion Committee (SIPC) shall comprise of the following members or as amended from time to time -

S.No	Committee Members	Role
1	Chief Secretary to Government	Chairman
2	Special Chief Secretary/ Principal Secretary/ Secretary, Revenue (Land and DM, Registration and Stamps) Department	Member
3	Special Chief Secretary/ Principal Secretary/ Secretary, Revenue (CT) Department	Member
4	Special Chief Secretary/ Principal Secretary/ Secretary, Transport, Roads and Buildings Department	Member
5	Special Chief Secretary/ Principal Secretary/ Secretary, MA&UD Department	Member
6	Special Chief Secretary/ Principal Secretary/ Secretary, Energy Department	Member
7	Special Chief Secretary/ Principal Secretary/ Secretary, Finance Department	Member
8	Special Chief Secretary/ Principal Secretary/ Secretary, Water Resources Department	Member
9	Special Chief Secretary/ Principal Secretary/ Secretary, Industries, Commerce & Food Processing Department	Member
10	Special Chief Secretary/ Principal Secretary/ Secretary, Infrastructure & Investments Department	Member
11	Special Chief Secretary/ Principal Secretary/ Secretary, (Coordination), General Administration Department	Member
12	Special Chief Secretary/ Principal Secretary/ Secretary, Planning Department	Member
13	Chief Executive Officer, Andhra Pradesh Economic Development Board	Member
14	Concerned Special Chief Secretary/ Principal Secretary/ Secretary (wherever required)	Special Invitee
15	Commissioner/ Director of Industries, Andhra Pradesh	Member/ Convenor

10.1.2. The State Investment Promotion Committee (SIPC) shall convene atleast once every month for discussion of agenda which constitute but not limited to

a) scrutinize and recommend tailor made incentives including Financial and non-financial benefits to Mega and above projects
b) evaluate and recommend extent of land for projects having requirement of more than 50 acres
c) evaluate and recommend revision/modification/relaxation on contractual terms for Mega and above projects that have breached agreed service level agreements. Any recommendation by SIPC shall not override conditions stipulated by the Judiciary.
d) Repetitive requests received from Mega and above projects that may require standardization/policy level interventions.

10.1.3. The concerned Principal Secretary/ Secretary to the Government, willing to place their proposals before the SIPC for decision, shall send the agenda notes to the Commissioner of Industries.

10.1.4. The agenda shall be structured as indicated below to apprise the committee about the proposal and help the committee to take rational decision

Proposals requesting Tailor made incentives or Land requirement > 50 acres
1. Firm details 2. Proposal Summary view 3. Investment break-up 4. Financing Details 5. Land Locations details 6. Approvals status 7. Incentive Wishlist 8. Impact to state
Projects that breached SLA and requesting relaxations
1. Firm details 2. Committed timeline vs Actual Timeline 3. Request of company 4. Sequence of events 5. Department comments 6. Impact to State

10.1.5. The Commissioner of Industries will circulate the agenda notes to all the members and collate their responses and will place before the SIPC in consultation with the Chairman.

10.1.6. The committee, after deliberations, will place their remarks before the State Investment Promotion Board for their consideration and approval / for a suitable decision.

10.2. State Investment Promotion Board (SIPB)

10.2.1. The State Investment Promotion Board (SIPB) shall comprise of the following members or as amended from time to time -

S.No	Committee Members	Role
1	Chief Minister	Chairman

S.No	Committee Members	Role
2	Deputy Chief Minister, Minister for Panchayat Raj, Rural Development, Rural Water Supply, Environment, Forest, Science & Technology	Member
3	Minister for Finance & Planning, Commercial Tax & Legislative	Member
4	Minister of Human Resource Development, Information Technology, Electronics, Communications & RTG	Member
5	Minister for Revenue, Registration & Stamps	Member
6	Minister for Municipal Administration & Urban Development	Member
7	Minister for Agriculture & Co-operation, Marketing, Animal Husbandry, Diary Development & Fisheries	Member
8	Minister for Labour, Factories, Boilers and Insurance Medical Services	Member
9	Minister for Industries, Commerce & Food Processing	Member
10	Minister for Roads, Buildings, Infrastructure & Investments	Member
11	Minister for Energy	Member
12	Minister for Tourism, Culture & Cinematography	Member
13	Special Chief Secretary/ Principal Secretary/ Secretaries to Government	Member
14	Chief Secretary to Government of Andhra Pradesh	Member/ Convenor

10.2.2. The State Investment Promotion Board (SIPB) will meet at regular intervals to examine all the proposals related to Industrial and infrastructure Investments and to take appropriate decisions for early realization of investments in the state of Andhra Pradesh.

10.2.3. The SIPB shall evaluate the recommendations of SIPC and make a final decision on the agenda proposals.

10.2.4. After obtaining SIPC & SIPB approvals and ratification by cabinet (wherever required), respective line department Secretaries shall issue Government Order mentioning the terms agreed, timelines for each of the specific proposals.

11. Investment Subsidy

1) All eligible Enterprises shall submit their claims in the prescribed application form given at Annexure – 4 for investment subsidy within six months from the DCP, subject to fulfilment of committed capacity of plant and machinery installation requirement, to the GM, DIC concerned, through Online Incentive Portal.
2) The total Investment Subsidy including the subsidies of State Government and Central Government together will be limited to 75% of the investment of a component taken into consideration.
3) Overall incentive claim shall not exceed 75% of Fixed Capital Investment for MSMEs and shall not exceed 100% of Fixed Capital Investment for Sub-Large and above enterprises.
4) The subsidy is applicable for New/Expansion/Modernization/Diversification projects.
5) Enterprises achieving DCP, within the standard investment period will be eligible for investment subsidy.
6) For Enterprises receiving DCP beyond standard investment period unless otherwise relaxed through a G.O, the incentive will be reduced by 0.5% for each month of delay in DCP from the standard investment period.

11.1. For MSME Enterprises

a) The MSME manufacturers other than special category enterprises, are eligible to claim investment subsidy in the form of
   i. 35% of eligible Fixed capital Investment upto maximum of INR 7 Crore (OR)
   ii. 5% of annual turnover for three years from the date of commencement of production, not exceeding claim amount of INR 10 Cr.

b) For special category enterprises run by women/BC/SC/ST/minority/physically abled/transgender investors having domicile in AP, the investment subsidy shall be
   i. 45% of eligible Fixed capital Investment upto maximum of INR 7 Crore or
   ii. 15% of annual turnover for three years from the date of commencement of production (DCP), not exceeding claim amount of INR 10 Cr.

c) The incentive shall be disbursed in 3 annual installments from the date of approval of claim.

11.2. For Sub Large and above Enterprises

a) The manufacturers are eligible to claim investment subsidy based on annual turnover for the domestic value addition as indicated in below

Domestic Value Addition (as % of ex-factory price)	Investment Subsidy
Less than 15%	12% of eFCI
15% upto 30%	5% of annual turnover for 3 yr from DCP – upto 20% of eFCI
30% and above	5% of annual turnover for 3 yr from DCP – upto 25% of eFCI

b) For BC/SC/ST/minority/specially abled/transgender enterprises, investment subsidy shall be 10% of annual turnover for 3 years from DCP (upto 25% of eFCI)

c) The subsidy shall be disbursed in 5/7/10 year annual installments from the date of approval of claim, for Sub-large, Large and Mega Enterprises respectively.

d) Domestic Value Addition percentage shall be ascertained by approved testing agency by MHI.

11.3. For Recyclers, scrapping facilities and ATS operators

a) Any Registered Vehicle Scrapping Facility (RVSF), Automated Testing Station (ATS) approved by AP TR&B Department or electronic waste recycling units setting-up or established in the state, are eligible for investment subsidy as tabulated below.

b) The selection of RVSF and ATS operators shall be through public tenders, as formulated by Department of TR&B.

Category	Investment Subsidy	Cap	Disbursement period
Recycler, scrapping facility	45% of eFCI	INR 10 Cr	5 years
ATS operators	45% of eFCI	INR 7 Cr	5 years

12. Employment Subsidy

12.1. Enterprises showing higher Employment to Investment (E/I) ratio will be incentivized with the employment creation subsidy.

12.2. Employment subsidy is applicable new/expansion/diversification enterprises and only to the extent of new employment created from the unit for which incentive is claimed for. The employment subsidy claim can be submitted only once during the policy period.

12.3. All eligible Enterprises shall submit their claims in the prescribed application form given at Annexure – 4, within two years from standard Investment period, but no more than six months beyond policy operative period, to the GM, DIC concerned,through Online Incentive Portal.

12.4. The quantum of Employment subsidy for different E/I bands is tabulated below.

Employment to Investment (E/I) ratio	Eligible incentive %
5 and above	10% of eligible FCI
> = 3 and < 5	9% of eligible FCI
> = 1 and < 3	8% of eligible FCI
Less than 1	NIL

12.5. DIEPC or SLC as the case may be, shall consider average annual employment created six months prior to the date of submitting the employment subsidy claim, to approve the eligible incentive percentage (as categorized in the table above) for E/I ratio stated in the claim. The Employment, E/I ratio and incentive percentage ascertained by the committee shall remain constant throughout the disbursement period.

12.6. Approved Incentive amount shall be disbursed in equal annual installments over the disbursement period mentioned against the category.

12.7. Inspecting officer shall verify the employment at the end of every financial year, for the disbursement of the subsidy for the corresponding year.

12.8. If the verified employment, in any year during the disbursement period, increases post submission of claim, the incentive percentage corresponding to the new incentive band will not be considered for incentive disbursement.

12.9. However, if verified employment falls below 5% from that of employment figure, as declared at the time of submitting the claim, no incentive shall be disbursed for the corresponding year.

12.10. Employment means direct employment, including full-time and contractual, on payrolls of the enterprise, falling under the definition of verified employment.

12.11. For computation of E/I ratio, Employment shall be in whole number, and Investment (means investment in plant, machinery and equipment) shall be in INR crores. The ratio will be rounded up to nearest one digit decimal.

12.12. For illustration E/I of 0.99 will be rounded to 1, E/I of 1.45 will be rounded to 1.5, E/I of 2.23 will be rounded to 2.2.

13. Top-up on PLI or GoI Schemes

13.1. This top-up subsidy is in addition to the investment subsidy.

13.2. The top-up subsidy is a capital subsidy applicable only for those projects that received GoI approval under Production Linked Incentive (PLI) schemes notified by GoI or any other GoI scheme, notified by the state governmentseparately from time to time.

13.3. The incentive is applicable for new/expansion/diversification enterprises, notwithstanding any limitation in the GoI scheme guidelines.

13.4. SIPC shall decide any GoI schemes, under which Top-up incentive can be made applicable to, from time-to-time.

13.5. The approval received from GoI for the said purpose shall be within the policy operative period.

13.6. The PLI/GoI scheme under which the top-up incentive is being claimed shall be valid as on the date of submitting the claim.

13.7. The quantum of top-up subsidyfor eligible enterprises shallbeas tabulated below

#	Policy	Incentive (as % of incentive sanctioned under PLI/GoI scheme)	Capping Limit (INR)	Disbursement period
PLI or other state recognized GoI scheme - approved projects				
1	Sub-Large	10%	5% of eligible FCI	5 years
2	Large	10%	5% of eligible FCI	7years
3	Mega	10%	5% of eligible FCI	10years

13.8. The maximum cap for top-up subsidyshall be 5% of eligible FCI made in the state.

13.9. Of the total investment committed to GoI, only proportionate investment (investment excluding land and building cost) made in the state of Andhra Pradesh, shall be considered for computation of eligible FCI for top-up subsidy.

13.10. The procedure to apply for claim,eligibility criteria for Incentive claim, disbursement period and penalty clauses are as applicable in investment subsidy.

14. Decarbonization Subsidy

14.1. To encourage investment in climate friendly plant, machinery and equipment, GoAP is introducing De-Carbonization subsidy. Through this initiative, the Government intends to incentivize polluting industries to invest in clean and efficient machinery, thereby reduce their carbon footprint.

14.2. All eligible Enterprises shall submit the detailed project costing (Annexure- 4) within six months from the DCP, to the GM, DIC concerned, through Online Incentive Portal.

14.3. The incentive is applicable for new/expansion/diversification enterprises.

14.4. The quantum of Investment subsidy for different categories is tabulated below.

#	Policy	Incentive	Capping Limit (INR)	Disbursement period
Non-Red category industries				
1	Sub-Large	10% of project cost	6% of eligible FCI	5 years
2	Large	20% of project cost	6% of eligible FCI	7years
3	Mega	20% of project cost	6% of eligible FCI	10years
Red category industries				
1	Sub-Large	15% of project cost	6% of eligible FCI	5 years
2	Large	25% of project cost	6% of eligible FCI	7years
3	Mega	25% of project cost	6% of eligible FCI	10years

14.5. The project cost for which de-carbonization subsidy is being claimed shall not exceed 6% of eligible FCI of the approved project cost. The investment shown towards De-carbonization subsidy shall be deducted from Eligible FCI for the purpose of calculation of other capital based subsidies in the policy.

14.6. De-carbonization subsidy can be claimed only once during the policy operating period.

14.7. This incentive is applicable for new/expansion/diversification enterprises only to the extent of investment made in eligible projects.

14.8. The verified incentive shall be disbursed in equal annual installments over disbursement period as given above.

15. Reimbursement of Power Tariff

#	Policy	Incentive Reimbursement	Capping Limit (INR)	Eligible period	Disbursement Period
For Manufacturers					
1	Micro	INR 1 per unit	15 Lakh per annum	5 years	Bi-Annually
2	Small	INR 1 per unit	15 Lakh per annum	5 years	
3	Medium	INR 1 per unit	15 Lakh per annum	5 years	
4	Sub-Large	INR 1 per unit	10% of power bill	2 years	
5	Large	INR 1 per unit	10% of power bill	2 years	
For recyclers, scrapping facilities, automated testing stations					
6	All types	INR 2 per unit	15 Lakh per annum	5 years	Bi-Annually

15.1. All eligible enterprises shall submit their claims in the prescribed application form given in (Annexure – 6) for reimbursement of power cost within six months after completion of every half-year i.e., by 31st of March for the first half-year and 30th of September for the second half-year along with the documents mentioned in the application to the GM, DIC on half-yearly basis through Online Incentive Portal.

15.2. This reimbursement is only on the energy consumption charges for number of units consumed in KVAH only but not on Contract Maximum Demand (CMD) or any other charges levied by DISCOMs. Residential & colony power consumption and open access power is not eligible for reimbursement of power cost.

15.3. The reimbursement of power cost shall be applicable to all eligible New Industrial Enterprises and Expansion/Diversification Projects, subject to fulfillment of all other conditions stipulated.

15.4. The power cost reimbursement shall be applicable to the Industrial Enterprises, which are utilizing power from DISCOMs and Rural Electrical Companies (RECs). However, power connection should be in the name of the Enterprise/Industry.

15.5. Reimbursement of power cost will be allowed in case of expansion/ diversification projects over and above base power consumed. For the purpose of reimbursement, annual power consumption will be considered. The reimbursement will be made every six (6) months. But in case actual power consumed during the half year is less than the half year base consumption, then the consumption for that half year of expansion/diversification is treated as nil.

15.6. The base half year consumption will be half of highest annual power consumption of previous years of the expansion / diversification project as certified by the Chartered Accountant. If the Enterprise /Industry have taken up expansion / diversification in the same year, the base power consumption will be calculated proportionately. Power consumed over and above the base consumption will only be eligible for reimbursement of power cost.

15.7. In case Industry/ Enterprise purchases secondhand land and building along with power either on lease or outright sale, the unit will not be entitled for any power cost reimbursement if the power connection is in the original Industry/Enterprise name. However, if the Industry/Enterprise transfers the power connection in the name of the

present enterprise they are entitled for power cost reimbursement provided they install the new plant and machinery.

16. Reimbursement of Electricity Duty

16.1. The Electricity duty of 50% cost, shall be reimbursable to all eligible New Industrial Enterprises and Expansion/Diversification Projects. The incentive can be claimed for a period of 5 years from DCP for eligible MSMEs and for a period of 2 years from DCP for eligible Sub-Large and above investments.

#	Policy	Incentive Reimbursement	Eligible period	Disbursement
1	Micro	50% of ED cost	5 years	Bi-Annual
2	Small	50% of ED cost	5 years	Bi-Annual
3	Medium	50% of ED cost	5 years	Bi-Annual
4	Sub-Large	50% of ED cost	2 years	Bi-Annual
5	Large	50% of ED cost	2 years	Bi-Annual

16.2. All eligible units shall submit their claims in the prescribed application form given (ANNEXURE - 6) for reimbursement of Electricity Duty within six months after completion of every half-year i.e., by 31st of March for first half-year and 30th of September for second half-year to the GM/DIO, DIC on half- yearly basis through online incentive portal.

16.3. This reimbursement is limited to the electricity duty paid related to the number of units consumed by the Enterprise. Electricity duty levied on Residential and Colony power consumption is not eligible towards reimbursement.

16.4. The Electricity duty reimbursement subsidy shall be applicable to the **Battery Manufacturers with end-use in Electric Vehicles only** and are utilizing power from DISCOMs and Rural Electrical Companies (RECs). However, power connection should be in the name of the Enterprise/Industry.

16.5. In case of expansion/ diversification/modernization projects, Electricity duty exemption will be allowed for over and above base power consumed. For the purpose of exemption, annual power consumption will be considered. The reimbursement will be made every six (6) months. But in case actual power consumed during the half year is less than the half year base consumption, then the consumption for that half year of expansion/diversification/modernization is treated as nil.

16.6. The base half year consumption will be half of highest annual power consumption of previous years of the expansion/diversification/modernization project as certified by the Chartered Accountant. If the Enterprise /Industry have taken up expansion / diversification in the same year, the base power consumption will be calculated proportionately. Power consumed over and above the base consumption will only be eligible for reimbursement of Electricity Duty.

16.7. In case Industry/ Enterprise purchases secondhand land and building along with power either on lease or outright sale, the unit will not be entitled for any electricity duty exemption if the power connection is in the original Industry/Enterprise name. However, if the Industry/Enterprise transfers the power connection in the name of the present enterprise they are entitled for electricity duty exemption provided they install the new plant and machinery.

17. Reimbursement of net SGST

17.1. All eligible Industrial Enterprises shall submit their claims (ANNEXURE-10) along with GSTR-3B and GSTR- 2A (as amended by the Government of India from time to time) for reimbursement of SGST within six months after completion of the financial year, i.e., on or before 30th September of the respective year as per check slip (ANNEXURE-18), to the concerned GM/DIO, DIC through online incentive portal.

17.2. Net SGST accrued to the State for a period of 5 years from the DCP or up to realization of 100% FCI (excluding Land Cost), whichever is earlier shall be reimbursed for all category enterprises i.e., MSME, Sub-Large and Large enterprise/industry including recycling units, RVSF, ATS operators - availing the subsidy.

17.3. Expansion/Diversification projects will be allowed for reimbursement of Net State Goods and Services Tax (SGST) paid on production made over and above the base annual production capacity of the original Enterprise/Industry i.e., before expansion/ diversification.

17.4. The Base Annual Production is the highest annual production of previous three financial years or 75% of installed capacity of the original Industrial Enterprise, whichever is higher. The installed capacity shall be certified by Chartered Engineer (Mechanical). In case of manufacturing single product, the annual productions of previous three financial years has to be certified by Chartered Accountant. In case of multi products, the annual sales turnovers of previous three financial years has to certified by Chartered Accountant and the highest of the three years will be taken as base turnover.

17.5. Such industrial undertakings proposing expansion/diversification shall be required to maintain independent books of accounts for the expansion/diversification separately for verification.

17.6. Net SGST accrued to the State.Net SGST' means the amount of SGST paid through cash ledger by the Eligible Unit in respect of 1st sale of eligible finished products billed and delivered to entity within Andhra Pradesh, after adjustment of set-off or any other credits available for the tax period, whichever is lower.

17.7. The Enterprise/Industry shall obtain the GSTR-3B as proof of net SGST accrued to the state. For this purpose, regular monthly returns filed during the financial year will only be considered.

17.8. Eligible unit shall have to obtain a separate registration under GST Act for manufacturing eligible products only. The eligible unit shall not carry out any trading activity or provision of any services not relating to eligible products from its place of business.

17.9. If the eligible unit has shown its inter-State sales as intra-State sales through intermediary/ marketing network/ or any other middleman, either directly or indirectly controlled by it, in order to get higher incentives, then the incentives shall be liable to be cancelled with effect from the date of such contravention, and the unit shall be liable to return forthwith the incentives availed together with interest at the rate of eighteen percent (18%) per annum.

17.10. Form-A (ANNEXURE–10 (A)) for confirming the details of returns by State Tax Department shall be obtained by the enterprise and the same should be uploaded along with claim application.

18. Reimbursement of Quality Certification Cost

18.1. All eligible new and expansion/diversification enterprises shall submit their claims in the prescribed application form given (Annexure – 8) for reimbursement, along with the documents mentioned in the application to the GM, DIC through Online Incentive Portal.

18.2. The incentive is applicable to MSME enterprises as tabulated below

#	Policy	Subsidy	Capping Limit (INR)	Disbursement period
For Manufacturers				
1	Micro	50% of cost incurred - fortesting or certification required to meet quality standards set by regulatoryauthorities	INR 2 Lakh	One time
2	Small			
3	Medium			
For recyclers, scrapping facilities, automated testing stations				
4	All types	75% cost of quality certification including consulting fee	INR 3 Lakh	One time

18.3. The subsidy is exclusive of any other Quality Certification expenses reimbursed by GoI for MSMEs or under any other scheme.

18.4. Quality Certification cost can be applied by the eligible enterprise, after receiving the certificate from the competent authority. However, cumulative sum of incentive sanctioned to the enterprise shall not exceed the maximum cap limit indicated.

18.5. After verification of details and approval of the incentive, by the respective inspecting officer, scrutiny committee, sanctioning authority, the incentive shall be disbursed to the bank account indicated by the enterprise/industry.

19. Reimbursement of Patent Cost

19.1. All eligible new and expansion/diversification enterprises shall submit their claims in the prescribed application form given (Annexure – 8) for reimbursement, along with the documents mentioned in the application to the GM, DIC through Online Incentive Portal.

19.2. The incentive is applicable to MSME enterprises as tabulated below

#	Policy	Subsidy	Capping Limit (INR)	Disbursement period
1	Micro	100% of cost incurred - for filing of patentsor protection of intellectual property rights (domestic/International)	INR 2 Lakh	One time
2	Small			
3	Medium			

19.3. The subsidy is exclusive of any other Patent expenses reimbursed by GoI for MSMEs or under any other scheme.

19.4. Patent filing cost can be applied by the eligible enterprise, within 6 months from the date of patent acquisition from the patent holder.

19.5. After verification of details and approval of the incentive, by the respective inspecting officer, scrutiny committee, sanctioning authority, the incentive shall be disbursed to the bank account indicated by the enterprise/industry.

20. Training Cost Subsidy

20.1. All MSME enterprises, under the policy, will be eligible for reimbursement of 100% of employer contribution to EPF with an annual cap of INR 1 Lakh per enterprise, for a period of 3 years from the DCP.

20.2. All eligible new and expansion/diversification enterprises shall submit their claims in the prescribed application form given (Annexure – 7) for reimbursement of skill upgradation cost within three years after DCP along, with the documents mentioned in the application to the GM, DIC on through Online Incentive Portal.

20.3. The claim can be submitted annually or cumulatively at the end of three years after DCP. The subsidy will be disbursed for the verified employees trained, as approved by DIEPC/SLC.

20.4. The eligible Enterprises/Industries have to inform the concerned GM, DIC well in advance of the commencement of training programme. The GM, DIC shall monitor the skill development training programme.

20.5. The Enterprise/Industry should submit the list of employees trained along with their appointment letters duly certified by the promoter.

20.6. The training should be more practical oriented rather than purely theoretical one. This facility should be utilized for training the local manpower so that the local manpower will be readily suitable for employment. The training should be aimed at upgradation of skill, which should be useful to the organisation.

21. Reimbursement of Stamp Duty, Registration charges and Land Conversion Fee

21.1. All eligible Industrial Enterprises shall submit their claims in the prescribed application (Annexure – 5) form given for reimbursement of stamp duty, transfer duty, on purchase of land meant for industrial use, Stamp duty for lease of Land/Shed/Building and mortgages and hypothecations within six months from the DCP to the GM, DIC concerned, through Online Incentive Portal.

21.2. Stamp duty will be reimbursed only one time on the land/building/shed and subsequent transactions will not be eligible for stamp duty reimbursement even in case of land purchases in open auction conducted by financial institution.

21.3. The incentive is applicable for all MSMEs, Sub-Large, Large, Mega investments including recycling units, RVSF, ATS operators approved by TR&B department.

21.4. Stamp duty, Transfer duty on mortgages and hypothecations for lease of land/shed/building will be applicable to all eligible New Industrial Enterprises and Expansion/Diversification projects, subject to fulfillment of the conditions stipulated.

21.5. The above benefits shall be admissible up to five times of the plinth area of the factory building constructed within the approved project cost. However, in respect of industries where the open land requirements would be larger due to the specific nature of industry, SLC may consider allowing land in excess of five times plinth area on case-to-case basis. In respect of MSMEs, decision of District Industries Promotion Committee (DIEPC) is competent.

21.6. Stamp duty on Mortgages and hypothecations paid by an Enterprise for availing term loan from the financial institutions on assessed Fixed Capital Investment only would be eligible. This facility is not applicable on working capital. If the mortgage deed is registered in any state other than Andhra Pradesh in favour of any financial institution, then, this facility will not be extended.

21.7. The reimbursement of land conversion charges shall be applicable to all eligible New enterprises and Expansion/Diversification enterprises, subject to fulfillment of all other conditions stipulated.

22. Rebate on Land cost Subsidy

22.1. 75% rebate on land cost limited to INR 25 Lakh for SC/ST led Micro and Small Enterprises, setup in Industrial Estates/Industrial Parks developed by APIIC.

22.2. For ATS and RVSF the rebate shall be 50% of land cost with cap of INR 20 Lakh.

22.3. The rebate is applicable only for new units, and incentive can be availed only once on the land.

22.4. The rebate will be extended by APIIC, at the time of payment of land cost by the enterprise.

Section C–Purchase Incentive applicability to EV Buyers

23. Purchase Incentive

a) The Purchase Incentive is an important component of the SMEP 4.0 Policy which directly help in demand generation of electric vehicles (e-vehicles or EVs) in the state, by reducing cost of Electric vehicle to the buyers.

	With Certificate of Deposit (CoD)	With out certificate of Deposit (CoD)
Purchase Incentive for EV	10% of ex-showroom cost	5% of ex-showroom cost

b) With greater emphasis on providing affordable and environment friendly public transportation options for the masses, the scheme is made applicable to vehicles used for public transport or those registered for commercial purposes in e-3W, e-Bus, e-trucks and other new emerging EV categories. However, in addition to commercial use, privately or corporate owned registered e-2W will also be eligible under the scheme.

c) EVs being purchased from eligible OEMs by any State Government entity or its agencies, purchase incentive shall not be extended, as it amounts to passing of funds from one government head to another.

d) The following categories of vehicles will be eligible for purchase incentive support:

S.No	Category	CMVR code	Max. Vehicle Cost
1	Electric 2-Wheeler	L7, L8	1 Lakh
2	Electric 3-Wheeler	L5, L6, E-Cart, E-Rickshaw	2 Lakh
3	Electric Bus	M2, M3	2 Cr
4	E-Goods Carrier	N1	5 Lakh
5	E-Tractor	Agriculture, Construction, Industrial tractors	8 Lakh

e) In any category, the vehicle cost should not exceed the maximum vehicle cost indicated for the respective category, to avail the purchase incentive. If case wherepurchase price exceeds maximum vehicle cost, incentive will be calculated only to the extent of maximum vehicle cost and not as per the actual vehicle purchase cost.

f) The vehicle cost is price inclusive of GST,charged to the buyer, by the dealer registered in the state.

g) For availing of incentive, the vehicle needs to be purchased and registered in the state of Andhra Pradesh. The buyers who purchased eligible vehicle categories between the period 10-01-2025 to 31-03-2027, will be able to avail purchase incentive.

h) Department of Transport, Roads and Building (TR&B), at the end of the period, will assess the achievement made in EV penetration targets and may recommend to the government for extension of validity period for purchase incentive.

23.1. Purchase Incentive Claim Procedure

a) Request for Purchase Incentive under SMEP 4.0 can be made by the EV buyerby submitting,online form as in Annexure 21, provided at Dealer website or AP Transport website.

b) The request shall be raised after receiving High Security Registration Plate (HSRP) from AP Regional Transport Office (RTO).

c) The applicant has to enter his/her vehicle registration number in the form. The system will automatically fetchvehicle and vehicle purchase details, personal details. The system will also display, whether the applicant is eligible for purchase incentive and if yes, will display the amount of incentive.

d) In case of purchase incentive with Certificate of Deposit, the CoD receipt number should be provided in the online form provided in Annexure 21. The system shall automatically fetch the scrapped vehicle details and the RVSF which issued the CoD. The RVSF issuing the CoD should be registered in the state.

e) The applicant after Aadhar authentication, will be requested to provide account details, to which the incentive amount needs to be credited,post which the form needs to be saved and submitted. An acknowledgement message will be sent to applicant's registered mobile and email ID.

f) The name in Account number should be same as Owner Name as entered in Vaahan portal at the time of vehicle registration.

g) After form submission, GM, DIO of concerned district from Department of Industries & Commerce,shall receive the application form consisting of account numbers to which incentive needs to be credited.

h) GM, DIO shall place the incentive claim requests to DIEPC for final sanction. As purchase and registration details are validated from the Vaahan database, no further inspection is required by inspecting officer.

i) GM, DIC of the concerned district shall verify the account number, IFS code and other details thoroughly and authorize the details received from the entrepreneurs through online and forward the same to the Joint Director of Industries (Incentives) of the Head office for updating the same.

j) The disbursements are made in a bunch of cases through consolidated release proceedings generated through online system for DIEPC sanctions by the District Collector observing the chronological order of such meetings held and the same shall be approved by the Commissioner of Industries. The disbursement shall be made on the Integrated CFMS system based on the Proceedings generated.

k) The incentive amount, shall be disbursed to the account number, asprovided in the application form, in the nearest disbursement cyclefrom the claim acknowledgement date.At the end of every quarter, incentive shall be disbursed.

1st Quarterly disbursement	30th Jun
2nd Quarterly disbursement	30th Sep
3rd Quarterly disbursement	31st Dec

4thQuarterly disbursement	31st Mar

23.2. Purchase Incentive validation criteria

GM, DIO shall treat the claim as valid if following conditions are met

a) Purchase Date asin the application form, is in the purchase incentive validity period.

b) Purchase of vehicle and Registration of vehicle happened within the state

c) Fuel type of the vehicle should be Battery Electric Vehicle

d) In the application form, Account Holder Name should match with Owner Name

e) Sale amount in application form should be within the Max. Vehicle cost for vehicle category defined in the guidelines. If sale amount is more than max. vehicle cost for the specific category, calculate the incentive considering the max. vehicle cost.

f) Certificate of Deposit if applicable, then validate if scrapped vehicle category is same as new EV purchased and registered in the state. For example 2W for 2W or 3W for 3W, Bus for Bus.Also, if the CoD is issued by Registered Vehicle Scrap Facility (RVSF) in the state of Andhra Pradesh.

g) Applicable for Incentive field in Application Form should be “Yes”.

24. Road Tax Exemption

a) All EV categories except Hybrid vehicles,purchased and registered in the state are 100% exempted from roadtax. The road tax exemption is extended at the time of purchase of the vehicle from the registered dealers in the state.

b) The exemption shall be applicable for eligible vehicles purchased between 10-01-2025 to 11-12-2029.To this effect department of Transport vide GO Ms No 1, Transport, Roads and Building (TR&B) Department, dated: 10-01-2025 has notified the exemption.

c) No exemption of road-tax for the Hybrid e-4 wheelers

d) Transport Department shall issue a separate Government Orders, to make effective

1. Road tax exemption to ICE vehicles purchased upon submission of Certificate of Deposit (CoD)

2. Exemption on payment of fees for the purpose of issue or renewal of registration certificate and assignment of new registration markfor mentioned BEV categories.

Section D–Forms and Annexures

ANNEXURE – 1A - LIST OF ELECTRIC VEHICLE COMPONENTS ELIGIBLE FOR INCENTIVE UNDER SMEP 4.0

S.No	Component		Application
1	Traction motor	Electric motors used for traction application in automobiles.	xEVs - Traction
2	Wheel rim integrated with Hub Motor	Electric motors integrated with wheel used for traction application in automobiles.	
3	Traction motor controllers (including invertor assembly with convertor)	Electronic control unit to drive traction motor in automobiles	
4	Vehicle Control Unit (VCU) -(Processor minimum 32 bit)	Electronic sub assembly used to control xEV operations.	
5	Battery Management System (Processor minimum 32 bit)	Electronic sub assembly used to control and optimise battery performance in automobiles.	xEVs - Energy Storage
6	Super capacitors	High performance capacitors used for Energy storage in automobiles.	
7	Trans-axle for Electrified Vehicle	It is a sub assembly of power train of xEV vehicles without traction motor	xEVs - Transmission
8	E-axle	It is a sub assembly of power train of Battery Electric vehicles	
9	E-differential assembly	It is a form of differential which provides the required torque for each driving wheel and allows different wheel speeds.	
10	High Voltage harness	Used for xEV Vehicles	xEVs - Power Management
11	High Voltage connectors	Used for xEV Vehicles	
12	Charging inlet connectors	Connector fitted on vehicles for charging xEV Vehicles	
13	Power Distribution unit	Used for distribution of high voltage connections in xEV Vehicles.	
14	DC-DC convertors	Used for xEV vehicles	
15	On-board chargers/ Portable Charger	Vehicle mounted charger used for charging xEVs and supplied along with each xEV Vehicle	
16	Rare earth magnets for motors	Rare earth magnets used for motors	xEVs - Material
17	Electric Vaccum Pump Unit	Electric driven vaccum pump used for braking applications in xEVs.	xEVs - Braking
18	Electric compressor (Air & refrigerant)	Used for air conditioning application in xEV Vehicles.	xEVs - HVAC
19	Fuel cell	Hydrogen Fuel cell for automobiles	Hydrogen Fuel Cell Vehicle systems
20	Fuel cell stack	Stack of Hydrogen Fuel cells for automobiles	
21	Hydrogen recirculation blower	It ensures optimum recirculation of hydrogen within the fuel cell in automobiles	
22	Hydrogen Injection system	It feeds optimized quantity of hydrogen for the stack in a fuel cell	

S.No	Component		Application
		system in automobiles	
23	Hydrogen Pressure Sensors	Automotive component used to measure pressure in hydrogen fuel cell vehicles	
24	Hydrogen Temperature Sensors	Automotive component used to measure temperature in hydrogen fuel cell vehicles	
25	Safety valves (above 350 bars)	Automotive component used in hydrogen fuel cell vehicles	
26	Fuel Cell System Controller	Central control unit for operation of Fuel Cell System	
27	Fuel Cell Cooling system	Mechanisim for waste heat trasfer in a fuel cell system and to maintain optimum working temperature	
28	Type-3 Carbon Fibre Cylinders for Hydrogen Fuel Cell (as approved by authorized Government agency under Gas Cylinder Rules, 2016 as amended from time to Time)	Light weight cylinders for storing high pressure Hydrogen (350 bars and above)in automobiles.	
29	Type-4 Carbon Fibre Cylinders for Hydrogen Fuel Cell Vehicle (as approved by authorized Government agency under Gas Cylinder Rules, 2016 as amended from time to Time)	Light weight cylinders for storing high pressure Hydrogen (350 bars and above)in automobiles.	
30	Fuel lines for Hydrogen Fuel Cell Vehicle	Completely gas-tight lines/pipes/fittings for hydrogen circulation in fuel cell system for 350 bars and above.	
31	High Pressure Pipes for Hydrogen Fuel Cell Vehicle	Completely gas-tight lines/pipes/fittings for hydrogen circulation in fuel cell system for 350 bars and above.	
32	High Pressure Fittings for Hydrogen Fuel Cell Vehicle	Completely gas-tight lines/pipes/fittings for hydrogen circulation in fuel cell system for 350 bars and above.	
33	Receptacle for Hydrogen Fuel Cell Vehicle	Specific inlet designed for filling hydrogen in vehicles (350 bars and above) as per AIS 157/ ISO 17260 standard	
34	DC-DC convertor for Hydrogen Fuel Cell Vehicle	Used for Hydrogen Fuel Cell vehicles	
35	High Voltage connectors for Hydrogen Fuel Cell Vehicle	Used for Hydrogen Fuel Cell vehicles	
36	High Voltage harness for	Used for Hydrogen Fuel Cell	

S.No	Component		Application
	Hydrogen Fuel Cell Vehicle	vehicles	
37	Power Distribution unit for Hydrogen Fuel Cell Vehicle	Used for distribution of high voltage connections in Hydrogen Fuel Cell vehicles	
38	Electric compressor (Air & refrigerant) for Hydrogen Fuel Cell Vehicle	Used for air conditioning application in Hydrogen Fuel Cell vehicles	

ANNEXURE- 1B - LIST OF ACTIVITIES ELIGIBLE FOR DE-CARBONIZATION SUBSIDY

S.No.	Activity
1.	Common effluent treatment plant (Servicing at least 5 enterprises)
2.	Common Sewage/Waste-water treatment plant (Servicing at least 10 enterprises)
3.	Water treatment/Desalination plant (Servicing at least 10 enterprises)
4.	Solid waste treatment (Servicing at least 10 enterprises)
5.	Hazardous waste treatment/ incineration (Servicing at least 5 enterprises)
6.	Any other waste treatment service Enterprises notified by the State Level Committee for inclusion in this list from time to time.

ANNEXURE – 2 - MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES NOTIFICATION

MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES
NOTIFICATION

New Delhi, the 26th June, 2020

S.0. 2119(E).-In exercise of the powers conferred by sub-section (1) read with sub-section (8) ofsection7andsub-section(2)readwithsub-section(3)ofsection8,oftheMicro,Small andMediumEnterprisesDevelopmentAct,2006,(27of2006),hereinafterreferredtoasthe saidAct,andinsupersessionofthenotifications oftheGovernmentofIndiaintheMinistryof Micro, SmallandMedium EnterprisesnumberS.O.1702(E),datedthe1stJune,2020,S.O.2052 (E), dated the 30th June, 2017, S.O.3322 (E), dated the 1st November, 2013 and S.O.1722(E),datedthe5thOctober,2006,publishedintheGazetteofIndia,Extraordinary, Part II, Section 3, Sub-Section (ii), except as respects things done or omitted to be done before such supersession, the Central Government, after obtaining the recommendations of the Advisory Committee in this behalf, hereby notifies certain criteria for classifying the enterprises as micro, small and medium enterprises and specifies the form and procedure for filing thememorandum

(Hereafter in this notification to be known as - Udyam Registration II), with effect from the 1st day of July,2020, namely:

a) Classification of enterprises

An enterprise shall be classified as a micro, small or medium enterprise on the basis of the following criteria,namely:

i. Micro enterprise, where the investment in plant and machinery or equipment does not exceed one crore rupees and turnover does not exceed five crore rupees;

ii. Small enterprise, where the investment in plant and machinery or equipment does not exceed ten crore rupees and turnover does not exceed fifty crore rupees;and

iii. Medium enterprise, where the investment in plant and machinery or equipment does not exceed fifty crore rupees and turnover does not exceed two hundred and fifty crorerupees.

b) Becoming a micro, small or medium enterprise -

i. Any person who intends to establish a micro, small or medium enterprise may fileUdyamRegistrationonlineintheUdyamRegistrationportal,basedonself-declaration with no requirement to upload documents, papers, certificates or proof.

ii. On registration, an enterprise (referred to as -Udyam inthe Udyam

Registration portal) will be assigned a permanent identity number to be known as -Udyam Registration Number.

iii. An e-certificate, namely, -Udyam Registration Certificate shall be issued on completion of the registrationprocess.

c) Composite criteria of investment and turnover for classification -

i. A composite criterion of investment and turnover shall apply for classification of an enterprise as micro, small ormedium.

ii. If an enterprise crosses the ceiling limits specified for its present category in either of the two criteria of investment or turnover, it will cease to exist in that category and be placed in the next higher category but no enterprise shall be placedinthelowercategoryunlessitgoesbelowtheceilinglimitsspecifiedfor itspresentcategoryinboththecriteria ofinvestmentaswellasturnover.

iii. All units with Goods and Services Tax Identification Number (GSTIN) listed against the same Permanent Account Number (PAN) shall be collectively treated as one enterprise and the turnover and investment figures for all of such entities shall be seen together and only the aggregate values will be considered fordecidingthecategory asmicro,smallormediumenterprise.

d) Calculation of investment in plant and machinery or equipment -

i. The calculation of investment in plant and machinery or equipment will be linked to the Income Tax Return (ITR) of the previous years filed under the Income Tax Act, 1961.In case of a new enterprise, where no prior ITR is available, the investment will be based on self-declaration of the promoter of the enterprise and such relaxation shall end after the 31st March of the financial year in which it files its firstITR.

ii. The expression -plant and machinery or equipment of the enterprise, shall have the same meaning as assigned to the plant and machinery in the Income Tax Rules, 1962 framed under the Income Tax Act, 1961 and shall include all tangible assets (other than land and building, furniture and fittings).

iii. The purchase (invoice) value of a plant and machinery or equipment, whether purchased firsthand or second hand, shall be taken into account excluding Goods and Services Tax (GST), on self-disclosure basis, if the enterprise is a new one without anyITR.

iv. The cost of certain items specified in the Explanation I to sub-section(1) of section 7 of the Act shall be excluded from the calculation of the amount of investment in plant and machinery.

e) Calculation of turnover -

i. Exports of goods or services or both, shall be excluded while calculating the turnover of any enterprise whether micro, small or medium, for the purposes of classification.

ii. Information as regards turnover and exports turnover for an enterprise shall

be linked to the Income Tax Act or the Central Goods and Services Act (CGST Act) and theGSTIN.

iii. The turnover related figures of such enterprise which do not have PAN will be considered on self- declaration basis for a period up to 31st March, 2021 and thereafter, PAN and GSTIN shall bemandatory.

iv. Registrationprocess-
   a. TheformforregistrationshallbeasprovidedintheUdyamRegistrationportal.
   b. TherewillbenofeeforfilingUdyamRegistration.
   c. Aadhaar number shall be required for UdyamRegistration.

v. The Aadhaar number shall be of the proprietor in the case of a proprietorship firm, of the managing partner in the case of a partnership firm and of a karta in the case of a Hindu Undivided Family (HUF).

vi. In case of a Company or a Limited Liability Partnership or a Cooperative Society or a Society or a Trust, the organisation or its authorised signatory shall provide its GSTIN and PAN along with its Aadhaar number.

vii. In case an enterprise is duly registered as an Udyam with PAN, any deficiency of information for previous years when it did not have PAN shall be filled up on self-declaration basis.

viii. No enterprise shall file more than one Udyam Registration: Provided that any number of activities including manufacturing or service, or both may be specified or added in one Udyam Registration.

ix. Whoever intentionally misrepresents or attempts to suppress the self-declared facts and figures appearing in the Udyam Registration or updation process shall be liable to such penalty as specified under section 27 of the Act.

f) Registration of existing enterprises -

i. Allexisting enterprisesregisteredunderEM-Part-IIorUAMshallregisteragainon the Udyam Registration portal on or after the 1st day of July,2020.

ii. All enterprises registered till 30th June, 2020, shall be re-classified in accordance with thisnotification.

iii. The existing enterprises registered prior to 30th June, 2020, shall continue to be valid only for a period up to the 31stday of March,2021.

iv. An enterprise registered with any other organisation under the Ministry of Micro, Small and Medium Enterprises shall register itself under UdyamRegistration.

g) Updation of information and transition period in classification. -

i. An enterprise having Udyam Registration Number shall update its information online in the Udyam Registration portal, including the details of the ITR and the GST Return for the previous financial year and such other additional information as may be required, on self-declarationbasis.

ii. Failure to update the relevant information within the period specified in the online Udyam Registration portal will render the enterprise liable for suspension of its status.

iii. Based on the information furnished or gathered from Government's sources includingITRorGSTreturn,theclassificationoftheenterprisewillbeupdated.

iv. ln case of graduation (from a lower to a higher category) or reverse graduation (sliding down to lower category) of an enterprise, a communication will be sent to the enterprise about the change in thestatus

ANNEXURE – 3 - COMMON APPLICATION FORMFOR INCENTIVES

(Fields will be auto populated wherever applicable)

1. Personal Details

1.1.	Promoter's/Managing Director's Name	Mr./ Ms. / Mrs.	
1.2.	Father's/Husband's Name	C/O/ W/O S/O D/O	

1.2 Office Address

1.2.1.	Plot/Survey No.	
1.2.2.	Street/Village Name	
1.2.3.	City/Town	
1.2.4.	Country	
1.2.5.	State	
1.2.6.	District	
1.2.7.	Pin Code	
1.2.8.	Email ID	
1.2.9.	Telephone Number (Including STD and ISD Code)	

(Aadhaar of Proprietor in case of Proprietorship, Managing Director in case of partnership firm, Company (LLP), cooperative society, Trust)

2. Enterprise Name

2.1	Name of the Enterprise	

3. Enterprise Location & Details

3.1.	Plot/Survey No.	
3.2.	Street/Village Name	
3.3.	City/Town	
3.4.	District	
3.5.	Mandal	
3.6.	Pin Code	

3.7.	Email Id	
3.8.	Telephone Number	
3.9.	Fax	
3.10.	PAN	
3.11.	GST Number	
3.12.	Nature of Enterprise	
3.13.	GST Certificate	

4. Details of Managing Director's/Director/Partners

S.No.	Name	Gender	Physically Handicapped	Community	Share (in %)

Caste Certificate (Upload)

5. Employment Information (Full-Time Employees)

Employment Category	Male (No's)	Female (No's)	Total (No's)
Management & Staff			
Supervisors			
Workers			
Total			

6. Enterprise Information

6.1.	Sector of Enterprise	
6.2.	Type of Enterprise	
6.3.	Total Investment (Plant & Machinery) (in INR Lakhs)	
6.4.	Category of Enterprise	
6.5.	Type of Registration	
6.6.	Registration Number	
6.7.	Date of Registration (DD/MM/YYYY)	
6.8.	Major Line of Activity	
6.9.	Date of Commencement of commercial production (DD/MM/YYY)	
6.10.	Type of Land	
6.10a	Date of Lease/Sale Agreement/Sale Deed	

6.10b	Lease applicable till (DD/MM/YYYY)	
6.11	Policy under which applying for incentive	

Uploads - Registration Certificate & Land Lease/ Sale Agreement / Sale Deed

7. GST Return Details for the First Month of Production

7.1.	Date of First Sales Bill (DD/MM/YYYY)	
7.2.	Date of Return Filing (DD/MM/YYYY)	
7.3.	GST Pain (in INR)	
7.4.	Payment Receipt Number	

Uploads – First Sale Bill & First Sales Return

8. Status of Enterprise

Status of Enterprise	New/Expansion

9. Line of Activity

S.No.	Line of activity	Units	Annual Capacity	Value (in Lakhs)

10. Fixed Capital Investment details

For expansion/diversification, additional fields include expansion/diversification investment

S.No.	Type of Assets	New Enterprise	Investment Amount (in Lakhs)
1	Buildings		
2	Land		
3	Plant & Machinery		
4	Total		

amount & % increase (auto-calculated on initial investment amount).

11. Financing of Enterprise

Financing of Enterprise	Bank and NBFC / Self-financed

11.1 Uploads:

A. **Banks & NFC**

1. Statement of Accounts (including machinery)
2. Term Loan Sanction Letter

3. Civil Engineer Certificate on civil works (Please refer **ANNEXURE – 13** for the requisite format)
4. Board resolution/ partnership deed
5. Secondhand machinery certificate (certified by CA &CE) (Please refer **ANNEXURE – 15** for the requisite format)
6. Self-fabricated machinery (Please refer **ANNEXURE – 16** for the requisite format)
7. Bills and invoices
8. Power Release certificate
9. DCP Certificate by GM

B. Self-Financed

1. Machinery certificate (Please refer **ANNEXURE – 14** for the requisite format)
2. Secondhand machinery certificate (certified by CA &CE)
3. Self-fabricated machinery (Please refer **ANNEXURE – 16** for the requisite format)
4. Civil Engineer Certificate on civil works (Please refer **ANNEXURE – 13** for the requisite format)
5. Power release certificate
6. Board resolution/ partnership deed
7. Bills and invoices
8. DCP by GM (only for those who have not applied online)
9. certificates such as boiler, CFO etc. are auto populated

11.2 Details of Financial Institution and Loan amounts (Only for Banks & NBFCs)

Term loan sanction	Name of Financial Institution	Branch & Address of Financial Institution	Date of Filling of Application (DD/MM/YYYY)	Sanction Reference Number	Date of Sanction (DD/MM/YYYY)	Amount Sanctioned

11.3 Project Cost, Loan Sanctions and Release, Assets Acquired (in Lakhs) (Only for Banks & NBFCs)

Nature of Asset	Approved Project Cost	Quantum of Loan Sanctioned	Enterprise Share	Loan Received	Assets Acquired to the extent of Loan Released	Assets which form Part of approved Project Cost but loan was not drawn	Total acquired.
Land							
Buildings							
Plant &M/c.							
Machinery contingencies							
Erection							
Technical know-how, feasibility study							
Working capital							
Total							

11.4 Details of machinery

S.No	Name of the machine with specifications	Condition of Machine	Imported directly by entrepreneur	Name of Supplier	Supplier GST Number	Date of placement of order (DD/MM/YYYY)	e-way Bill No	Bill Date (DD/MM/YYYY)	Amount of the bill including freight, Insurance, taxes, etc. (in lakhs)

Upload option is provided for investors with a lot of equipment in excel as per the table format

12. Power Details

S.No.	Source of Power	Service Connection No.	Total Power Connected	Units	Date of Power Connection (DD/MM/YYYY)

13. Details on incentives availed from Govt. of India

Have you availed any incentives from Govt. of India	Yes/No

For Yes:

S.No.	Scheme	Incentive Type	Incentive Amount	Incentive Application Date (DD/MM/YYYY)	Incentive Sanction Date (DD/MM/YYYY)	Name of Lead Banker

Declaration: I/We hereby declare that information provided on incentives availed from Govt. of India is complete. Any deviation from information provided shall make me liable for legal action as specified under respective acts/codes and rules including withdrawal of incentive specified under respective acts.

14. Special GO from Govt. of Andhra Pradesh

Have you availed any special GOs from Govt. of Andhra Pradesh	Yes/No

For Yes:

(Upload GO)

15. Bank Details (for incentives disbursement)

Type of Account	Bank Name	Branch	IFSC Code	Account No.	Re-enter Account No.	Upload Canceled cheque leaf

Note: Investor can enter multiple bank accounts such as term loan account, working capital loan account etc.

16. Other Details

S.No	List of Categories	Yes/No	Date	Upload Document	Remarks
1.	Has there been a break in production of the enterprise?				

S.No	List of Categories	Yes/No	Date	Upload Document	Remarks
2.	Has the enterprise been purchased from other sources?				
3.	Has there been a merger of the enterprise?				
4.	Has there been an amalgamation of the enterprise?				
5.	Has there been a change in management of the enterprise?				
6.	Does Enterprise have any additional Line of Activity?				
7.	Whether enterprise separate Identifiable Investment?				

DECLARATION

1. I / We hereby confirm that the contents of the claim application are true to the best of my our knowledge.
2. I am authorized to file this application and I will take full responsibility of the information mentioned. I /We hereby confirm that to the best of our knowledge and belief, information given herein before and other papers enclosed are true and correct in all respects. We further undertake to substantiate the particulars about promoter(s) and other details with documentary evidence as and when called for. I/We hereby agree that I/We shall forthwith repay the amount released to me/us under scheme, if the amount of IS/Stamp Duty/ Land Conversion Charges/ Land Cost / net SGST etc. are found to be disbursed in excess of the amount admissible whatsoever the reason.
3. Authorization by the other Partners/Board of Directors Resolution wherein the Name, Designation and signature are attested.
4. I / We abide by the provision under APIDP 2024-29, State Incentives and further abide by the changes / modifications made by the State Government. I / We also abide by the decisions of Industries &Commerce Department.
5. I / We shall not change the location of the whole or part of the industrial Enterprise or effect any substantial contraction or disposal of substantial part of its total capital investment within a period of six (6) years from the DCP.
6. I / We assure that the State incentives applied for will be used solely for the development of the Enterprise and shall produce utilization certificate to the District Industries Centre (DIC) within one year and furnish annual progress report and certified copy of audited accounts to the DIC for a period of six (6) years.
7. I / We confirm that subsidy was already availed under the Government schemes mentioned
8. If the amount of Investment Subsidy is found to be disbursed in excess of the amount actually admissible whatsoever the reason, I/We hereby agree that I/We shall forthwith repay the amount released to me/us under the scheme.

9. In case a claim is made as a Benami as defined under Benami Transactions Act 2016, I understand that action shall be taken against me as per respective provisions of the act.

10. In case of wrong claim, I shall repay the entire amount of Concession(s) availed under APIDP 2024 – 29 in lumpsum with prevailing interest.

11. I / We shall agree that apart from other consequences, I / We will forego the eligibility for the continuance of incentives and other financial concessions for further years if these incentives / financial concessions were obtained by misrepresentation of facts or in case of misutilization. I / We not only agree to pay back these incentives / financial concessions but also authorize State Government to call back the same through summary proceedings under the provisions of R.R.Act 1864.

ANNEXURE – 4 - SELF-COMPUTATION SHEET FOR ELIGIBLE INVESTMENT SUBSIDY

(Fields Will Be Auto - Populated If Applicable)

Details of LandPurchased

S.No	Area (in sqm)	Value as per approved project cost (in INR)	Purchase Value (in INR)	Stamp Duty (in INR)	Registration Fees (in INR)	Building Plinth Area (in Sqm.)	Eligible Value of Land (in INR)

Details of FactoryBuilding

S.No	Item	Actual Cost asper Civil Engineer Certificate	Cost as per APSFCRates	Calculation Details as per APSFC Rates
1	Main factory shed			
2	Raw material and finished products godown			
3	Office room and lab room			
4	Cooling water ponds			
5	Boiler shed and generator room			
6	Effluent treatment ponds, etc.			
7	Overhead tanks, bore-wells and pump house and sump			
8	Fencing and gate			
9	Architect fees and supervision charges			
10	Compound wall			
11	Canteen			
12	Workers rest room			
13	Time office			
14	Cycle/vehicle stand			
15	Security shed			
16	Toilet room & sanitary fittings			
17	Total			

Documents

Civil Engineer Certificate	(Upload)

(Please refer **ANNEXURE – 13**for the requisite format)	
Approved Area Certificate by Town & Country Planning	(Auto populated)
Chartered Engineer Certificate for self-Fabricated Machinery (Please refer **ANNEXURE – 14** for the requisite format)	(Upload)

Domestic Value Addition of the Unit

Ex-Factory price of final product (without GST)	**A**	
Value of Import Content (sum of FOB value of all imported components or materials in the final product including import duties)	**B**	
% Domestic Value Addition	**[(A-B)/A] * 100**	

Details of Machinery

S.No	Name of the machine with specifications	Condition of Machine	Imported directly by entrepreneur	Name of Supplier	Supplier GST Number	Date of placement of order (DD/MM/YY YY)	e-way Bill No	Bill Date (DD/MM/Y Y YY)	Amount of the bill including freight, Insurance, taxes, etc. (in lakhs)

Have you availed any special GO from GoAP: Yes/No IfYes,

1. Eligible investment subsidy % as perGO:
2. Upload the GO: (Auto populated) IfNo,
3. Eligible investment subsidy % as per applicable policy:

Total Eligible Value of Plant and Machinery (in INR): (Auto populated)

Computed Cost for Land, Factory and Machinery

S.No.	Parameter	Value
1	Eligible cost of land for investment subsidy	
2	Eligible cost of factory, building for investment subsidy	
3	Eligible cost of machinery for investment subsidy	
4	Total eligible capital investment	
5	Eligible investment subsidy in %	

S.No.	Parameter	Value
6	Eligible investment subsidy in % as per the application date	
7	Total Eligible investment subsidy (Value)	

Total Eligible Value of Decarbonization Project (Only eligible project) (in INR):

Cost of building, plant and Machinery

S.No.	Parameter	Value
1		
2		
3		

Details of Employment (Full-Time Employees)

S.No	Employee Name	Employee Place of Birth	Date of Joining	Date of Exit	PF Account No.	PF Account creation date

Documents - employee register maintained in line with Labor laws (Form B, Annexure 1)

Total Eligible investment subsidy claimed as applicable under the relevant policy

S.No.	Parameter	Value
1	Early bird incentive	

S.No.	Parameter	Value
2	Investment subsidy	
3	Employment subsidy	
4	Decarbonization subsidy	

ANNEXURE- 5 - SELF-COMPUTATION SHEET FOR ELIGIBLE STAMP DUTY, LAND COST, LAND CONVERSION FEE REIMBURSEMENT

STAMP DUTY REIMBURSEMENT DETAILS

(Fields will be Auto – Populated whereever it is applicable)

Document No.	Amount of Stamp Duty Transfer duty & Mortgage duty Paid (In INR)	Date of Payment of Stamp Duty ,Transfer duty & Mortgage duty (DD/MM/YYYY)	Registered Land sale Deed/ Lease Deed/Transfer Deed/ Land Conversion / Mortgage Documents	Payment Receipt Numbers	Payment Receipt
			(Upload)		(Upload)

1	Area of the land Purchased (as per registered sales deed) (in Sq.Mts)	
2	Plinth area of the building (as per approved building plan) (in Sq.Mts)	
3	Five times of the plinth area of factory buildings (in Sq.Mts)	(Auto Populated)
4	Eligible area for reimbursement beyond 5 times plinth area (in Sq.Mts)	
5	Reasons for increase in plinth area	
6	Nature of transactions/deed registered for industrial use (sale/lease-cum- sale Transfer deed/financial deeds and mortgages etc.)	
6.1	Purchase value of land as per document	
7	Date of registration (DD/MM/YYYY)	
8	Name of Sub-Registrar Office, where registered	
9	Details of payment of stamp Duty	
10	% reimbursement of stamp Duty	(Auto Populated)
11	Applicable stamp duty reimbursement amount	(Auto Populated)

Land Conversion Details (Auto – Populated if applicable)

1	Land Conversion charges paid	
2	Date of payment of land conversion	
3	Payment Receipt No	
4	RDO Copy for Land Conversion	(Upload)
5	Payment Challan	(Upload)

6	% reimbursement of land conversion charges	(Auto Populated)
7	Have you availed any special GO, if Yes, upload	(Upload)
8	Applicable land conversion reimbursement amount	(Auto Populated)
9	Final Eligible Land Conversion incentive amount to be reimbursed	(Auto Populated)

Land Cost Details

1	Date of payment of land cost	
2	Payment Receipt No.	
3	% reimbursement of land cost	
4	Have you availed any special GO, if Yes, upload	(Upload)
5	Applicable land cost reimbursement amount	(Auto Populated)
6	Final Eligible Land cost incentive amount to be reimbursed	(Auto Populated)

ANNEXURE – 6 - SELF-COMPUTATION SHEET FOR ELIGIBLE POWER COST & ELECTRICITY DUTY REIMBURSEMENT

POWER COST REIMBURSEMENT DETAILS

(Auto – Population of data where ever it is applicable)

1	Industrial Service Connection Number	
2	Category of Connection (LT/HT)	
3	Connected Power Load at the time of DCP (in KVA)	
4	Power Release Date (DD/MM/YYYY)	
5	Have you availed any special GO from Government of Andhra Pradesh	
6	Eligible Rate per Unit (As per the GO Uploaded)	
7	Upload Relevant GO	

S No.	Source of Power	Month to be Applied	Year to be Applied	Units Consumed as perPower Bill	Light & Fans and Colony Consumption Units	Eligible Units as per Bill	Rate per Unit	Amount Paid as per Bill	Eligible Rate of Incentive	Eligible Incentive Amount	% of Eligible Incentive Amount	Power Receipt	Power Bill

Finaleligibleincentiveamounttobereimbursed : (autopopulated) Select BankAccount:

ANNEXURE – 7 - SELF-COMPUTATION SHEET FOR ELIGIBLE UNITS FOR SKILL UPGRADATION COST

1	Name of the skill development programme	
2	Name of the institute giving the training	
3	No. of employees who underwent the training	
4	Expenditure incurred for the training	
5	Amount Claimed as per eligibility in the policy (INR)	

ANNEXURE – 8 - SELF-COMPUTATION SHEET FOR QUALITY CERTIFICATION COST/PATENT FILING COST

1	Name of the certification	
2	Name of Government of India scheme	
3	Total cost of certification (INR)	
4	Total subsidy granted by Government of India (INR)	
5	Balance subsidy being claimed by the unit as per the eligibility in the policy (INR)	

ANNEXURE – 9 - SELF-COMPUTATION SHEET FOR TOP-UP INCENTIVE ON GOVERNMENT OF INDIA SCHEMES

1	Name of the scheme under which the unit received incentive	
2	Total project cost as per the approval from GoI (Upload approval letter)	
3	Total approved incentive by GOI for FCI being made in Andhra Pradesh (INR)	
4	Subsidy being claimed by the unit as per the eligibility in the policy (INR)	

ANNEXURE – 10 (A) - APPLICATION-CUM CERTIFICATION OF SALES TAX DEPARTMENT SHOWING TAX PAID BY THE ENTERPRISE

YEAR - 20 - 20

To:
The Assistant Commissioner of State Tax,
_____ Circle

Sir,

I am to request you to Certify for reimbursement of Net SGST ____% under the _____-----_____Policy 20__ to 20__

1. Name of the Enterprise/Industry and Address.

Name of the Enter prise / Industry and address (Administrative office)	

2. Name of the goods manufactured in Andhra Pradesh in his own Enterprise/industry.

Unit name:		
Item wise production details during the Year:	Units	Qty.
a)		
b)		
c)		
Total		

3. SGST paid by the Enterprise/industry under the Andhra Pradesh Goods and Services Tax Act, 2017 for the year: 20 - 20 (Three Units put together)

Sl.No	**Description**	**Gross SGST Payable in Rs.**	**SGST Paid through ITC in Rs.**	**SGST Net Cash Paid in Rs.**	**Remarks**
(a)	(b)	(c)	(d)	(e)	(f)
1-A	SGST paid on Goods Produced in the units to which incentives granted and sold				Eligible for incentive

4. Name of the Bank with its branch
Name and bank account No. through Which the payment was made:
5. R.C No. of the Dealer under the Andhra Pradesh Goods and Services Tax Act
I duly verify that all the facts and figures furnished above are correct.

Station : Signature of Authorized Person

Date : with Firm/Office Seal.

(Proprietor/Partner/Managing Director/Director)
(Stike out whichever is not applicable)

Annexures :

1. Statement showing the details of turnover, Tax due, Tax paid (through ITC and Cash paid , Reverse charge in separate columns) and date of Filing of 3B returns during the financial year (Tax period March to Feb)
    - Production unit wise for which incentives granted
    - Production unit wise for which no incentives granted, if applicable
    - Trading (purchased and sold), Consolidated (MFG and Trading in AP)
    - SGST ITC utilized for payment of IGST due (in relation to the inter- state sales from the production units which are permitted for incentives.
2. Dealer wise sales details of the products manufactured in the incentivized units during the year with Turnover, SGST due on the sales (1st sales by incentive holder) along with the commodity dealt by the buyer and purpose (consumption or sales)
3. Declaration by the tax payer (incentive holder) stating that
    - the buyers from the incentive holder are generally not permitted for inter-state transactions of the commodity that is purchased from them.
    - In case if buyers from the incentive holder have effected inter-state sales (IGST) of the same commodity, accepting the restriction of the claim to the extent of SGST ITC is adjusted towards IGST payment

Declaration:

We hereby undertake that in order to assure that the claim of incentive will be confined to the amount of SGST accrued and retained by the State of A.P out of the sales by the products produced in the incentivized units located in the State of Andhra Pradesh. In order to ensure, the following precautions will be initiated.

A. C.A. certification stating the details of the SGST ITC utilized for the payment of IGST due on the sales affected by us will be filed and also assure that the same will be reduced from the claim of incentive.
B. We generally not permit the buyer to effect any inter-state sales of the products produced within the unit/s granted for availement of Industrial Incentives.
    - A letter or declaration from our buyers will be furnished in case the goods are purchased for their consumption and the total SGST relating to sales to them will be claimed without any restriction.
    - In respect of inter-state sales by the buyers who purchased from us and adjusted the ITC of SGST against the liability of IGST, the same will be restricted from our claim.
    - Any claim which is found that SGST adjusted against IGST liability is claimed involved in trading , double the amount of the same in addition to the SGST component may be restricted from our claim at any point of time.
C. We will furnish the details as prescribed by the Department of Industries

Station: Signature of Authorized Person
Date: with Firm/Office Seal.

(Proprietor/Partner/Managing Director/Director)
(Strike out whichever is not applicable)

CERTIFICATE

It is certified that all the facts and figures furnished by the Enterprise is verified with the returns and found that the Net SGST Payable, SGST paid though ITC and SGST Net Cash paid for the year 20 - 20 are as under:

A.

Sl.No	**Description**	**Gross SGST Payable in Rs.**	**SGST Paid through ITC in Rs.**	**SGST Net Cash Paid in Rs.**	**Remarks**
(a)	(b)	(c)	(d)	(e)	(f)
1-A	SGST paid on Goods Produced in the units to which incentives granted and sold (other than paid under RCM)				Eligible for incentive

Place:
Date:

ASSISTANT COMMISSIONER (ST)
(Concerned)
Official Seal

Note: This application form, if photo copied must be exactly as per original & it must be both sides of the page.

ANNEXURE – 10 (B) - APPLICATION FORM TO INDUSTRIES DEPARTMENT FOR CLAIMING SGST INCENTIVE

S.No.	Parameter	Value
1	Andhra Pradesh GST	
2	Andhra Pradesh GST Registration Date	
3	GSTR 2A	
4	GSTR 3B	
5	Tax Paid Receipts	

Production Details for the Financial Year

S.No.	Line of Activity	Production Quantity in FY	Prevailing Tax Rate

HaveyouavailedanyspecialincentivesfromGovernmentofAndhraPradesh:Yes/No If Yes, uploadGO

SGSTamountpaidbytheenterpriseforfinancialyearofgoodsmanufacturedbythe enterpriseinstateofAndhraPradesh(inINR)(AscertifiedbytheCommercialTax Department).

S.No.	From	To	Input SGST Paid	Output SGST Paid	Net SGST	Eligible % of SGST	Eligible % of SGST as per Application Date	Eligible SGST reimbursement amount

ANNEXURE- 11 - STATEMENT OF ACCOUNTS & LIST OF PLANT & MACHINERY BY FINANCIAL INSTITUTION(S)

(TO BE SUBMITTED ON OFFICIAL LETTERHEAD OF FINANCIAL INSTITUTION)
(TO BE FILLED ALONG WITH APPLICATION BY AIDED ENTERPRISES)

A. Account Statement

1.	Name & Address of the Enterprise			
2.	Name &Address of the Financial Institution			
3.	Term loan sanction	Date of filling of application	Date of Sanction	Amount Sanctioned (in Rs.)
	1st Loan			
	2nd Loan			
	3rd Loan etc.			

Project cost, loan sanctions and release, assets acquired (inRs.)

Nature of Asset	**Approved Project Cost**	**Quantum of Loan Sanctioned**	**Enterprise Share**	**Loan Received**	**Assets Acquired to the extent ofLoan Released**	**Assets which form Part of approved Project Cost but loan was not drawn**	**Total acquired.**
Land							
Buildings							
Plant &M/c.							
Machinery contingencies							
Erection							
Technical know- how, feasibility study							
Working capital							
Total							

If the Project cost is revised, the details. (inRs.)

a) Date of Revision (DD/MM/YYYY):_____

Nature of Asset	Revised Approved Project Cost	Addl. Part of Approved Project Cost	Quantum of Addl. Loan Sanctioned	Quantum of Addl. Loan Received	Proportionate Asset Acquired to the Addl. Loan Released	Assets which form Part of approved Project Cost but loan was not drawn	Total Assets acquired.
Land							
Buildings							
Plant & M/c.							
Machinery contingencies							
Erection							
Technical know- how, feasibility study,							
Working capital							
Total							

a) Name of theCertifyingOfficer ..:.....

b) Designation ..:.....

Signature of the Certifying Officer Stamp with Designation

Financial InstitutionSeal

B. Machinery Statement

Statements on machinery including erection, freight transportation on which term loan was released and not utilized but they form part of approved project cost of M/s.

Sl. No.	Name of the machine with Specifications	Date of Placement of Order	Name of the Supplier	Date of the bill	e-way bill No.	Amount of the bill including freight, taxes, etc. (in Rs.)

For second-hand and self- fabricated machinery, enterprises should submit appropriate certificates. Standard templates are available on website for download.

This is to certify that from the above list of plant & machinery Sl. No. ___ to ___ are new and Sl.No.___Nil__ to ___Nil _ are second hand machinery

Name of the Certifying Officer :……..
Designation :……..

Signature of the Certifying Officer
Stamp with Designation

Bank/APSFC Seal

"Verified Plant & Machinery. Found tallying with the list. Duly erected and put to use and is required for manufacturing the approved lines of activities. There are no secondhand machinery items in the list".

If any second hand machinery exists in the list, it can be certified accordingly.

Inspecting Officer/General Manager,
District Industries Centre

ANNEXURE – 12(A) - APPLICATION FOR THE ISSUANCE OF DATE OF COMMENCEMENT OF COMMERCIAL PRODUCTION (DCP)

(Auto Populated wherever it is applicable)

Basic Details		
1	Enterprise Name	
2	Entrepreneur Name	
3	Enterprise Ownership	
4	Aadhar No	
5	PAN No	
6	GST Registration Number	
7	IEM Part I & II	
8	Type of Industry	
9	Sector	
10	Line of Activity	
11	Seasonal Operational Certificate	
Machinery Details		
1	Machinery Name	
2	Date of Purchase	
3	Date of Installation	
Location Details		
1	Location of the unit	
2	Mandal	
3	Address	
Cost Details		
1	Land Cost	
2	Building Cost	
3	Plant & Machinery Cost	
4	Total Cost	
Uploads		
1	First Power Bill	
2	Udyam/ IEM Part A/ Part B	
3	Name board image of the enterprise	
4	Power Release Certificate	
5	First Sale Bill	
6	GST Payment Bills	

ANNEXURE –12 (B) - CERTIFICATE FOR DCP

GOVERNMENT OF ANDHRA PRADESH

DEPARTMENT OF INDUSTRIES

CERTIFICATE OF DATE OF COMMENCEMENT OF COMMERCIAL PRODUCTION

This is to certify that the unit of M/s.***"Enter Unit Name",*** ADDRESS: ___,***"Entrepreneur Name",***h with IEM/UDYAM No **XXXXXXXXXXX** has commenced commercial production on **DD/MM/YYYY**. The details submitted by the applicant found **CORRECT**.

ENTERPRISE DETAILS

Line of activity	
Type of industry	
Category of enterprise (Micro / Small / Medium / Large / Mega)	
Date of first sale bill	
Date of power release certificate	

The Certificate is valid w.e.f. the date of commencement of commercial production unless and until withdrawn.

Date :
Place :

GENERAL MANAGER
DISTRICT INDUSTRIES CENTRE

ANNEXURE - 13 - CIVIL ENGINEER CERTIFICATE FOR COST OF BUILDINGS AND OTHER CIVIL WORKS

(TO BE SUBMITTED ON OFFICIAL LETTERHEAD OF CIVIL ENGINEER)

I/WeherebycertifythatM/s._____ _____(NameoftheindustrialEnterprisewith complete address)hascompletedthecivilworksforanestimatedcostofRs.(inwords) _____.Thevalueofitem-wisecostofbuildingandcivilworks as on _____isgivenbelow:

S.No.	Details	Plinth Area (Sq. mt)	Cost (INR)

Total (in word):

Signature of Civil Engineer of Financial Institution or Chartered Engineer with Office Seal

ANNEXURE-14 - MACHINERY CERTIFICATE CERTIFIED BY CHARTERED ACCOUNTANT & CHARTERED ENGINEER FOR SELF-FINANCED ENTERPRISES

I/WeherebyconfirmthatI/WehaveexaminedandI/Wecertifythatthefollowingplant,machineryand equipmentarepurchasedandinstalledbyM/s_(enterprise)locatedat_____.

NEW PLANT, MACHINERY & EQUIPMENT

S.No.	Name & specification of Machinery/ Equipment	Date of Placement of Order	Name & Address of Supplier	Bill No. & Date	e-way Bill No. & Date	Basic Cost (Rs.)	Taxes Duties (Rs.)	Insurance (Rs.)
1	2	3	4	5	6	7	8	9

Freight (INR)	Others (INR)	Total (INR)	Whether Cas/Credit Purchase	Payments made against Credit Purchase, Cheque/DD/RTGS	Receipt No. & Date in token of receipt of amount by Supplier	In respect of other than the machines the purpose for which used	Remarks
10	11	12	13	14	15	16	17

Signature of Authorized Person
with Firm/Office Seal

Certificate

a) Verified Plant & Machinery, found to tally with the list, duly erected and put to use and is required for manufacturing the approved lines of activities.
b) There are no secondhand machinery items in the list.

Signature of Inspecting officers with designation and seal

ANNEXURE - 15 - SECOND-HAND MACHINERY CERTIFICATE CERTIFIED BY CHARTERED ACCOUNTANT & CHARTERED ENGINEER FOR ALL ENTERPRISES

I/WeherebyconfirmthatI/WehaveexaminedandI/WecertifythatthefollowingplantmachineryandequipmentarepurchasedandinstalledbyM/s _____ _____(enterprise)locatedat_____.

SECOND-HAND PLANT, MACHINERY & EQUIPMENT

S.No.	Name & specification of Machinery/ Equipment	Date of Placement of Order	Name & Address of Supplier	Bill No. & Date	e-way Bill No. & Date	Basic Cost (Rs.)	Taxes Duties (Rs.)	Insurance (Rs.)	Others
1	2	3	4	5	6	7	8	9	10

Total (INR)	Whether Cas/Credit Purchase	Payments made against Credit Purchase, Cheque/DD/RTGS	Receipt No. & Date in token of receipt of amount by Supplier	In respect of other than the machines the purpose for which used	Depreciated Value	Maximum Life	Remarks
11	12	13	14	15	16	17	18

Signature of Authorized Person
with Firm/Office Seal

Certificates

i. Verified and certified that the depreciated value of each purchase reflected at column “16” of the above statement are correct

ii. Verified and certified that the minimum life of each purchase of secondhand machinery reflected at column 17 of the above statement are correct

Signature of Chartered Accountant with Seal affixed

Signature of Chartered Engineer with seal affixed

ANNEXURE – 16 - SELF-FABRICATED MACHINERY CERTIFICATE CERTIFIED BY CHARTERED ENGINEER FOR ALL ENTERPRISES

I/WeherebyconfirmthatI/WehaveexaminedandI/WecertifythatthefollowingplantMachineryand equipmentareself-fabricatedandinstalledbyM/s _____(enterprise) locatedat _____.

SELF-FABRICATED PLANT, MACHINERY & EQUIPMENT
(Statement of Materials purchased & wages paid be appended)

S.NO	Name and specifications of the item fabricated	Raw Material Cost (in Rs.)	Wages Paid (in Rs.)	Total Cost (in Rs.)	Minimum Life	Remarks

Signature of Authorized Person
with Firm/Office Seal

Certificates
Verified and certified that the minimum life and cost reasonableness of self-fabricated machinery reflected in column 3 & 4 are of the above statement are correct

Signature of Chartered Engineer with seal affixed

ANNEXURE -17 - ANNUAL PERFORMANCE REPORT

(Fields will be auto populated wherever is applicable)

1.	LSI/MSI/EM Part II (Registration No & Date	
2.	Report for the Year	
3.	Date of Receipt	
4.	Incentives received	
	a) Capital Subsidy (INR)	
	b) Sales Tax Reimbursement (INR)	
	c) Power Consumption Reimbursement (INR)	
	d) Stamp Duty reimbursement (INR)	
	e) Land Cost Reimbursement in IE/IP/IDA (INR)	

Name of the industry with full postal address	Change in location of Enterprise or change in management if any	If there is break in production period from _____ to _____ and reasons	Production Quantity	Value (Rs.)	Employment		Sales Quantity	Value (Rs.)	Percentage Capacity utilization	Quantum utilized	Remarks
					Permanent	Temporary					
1	2	3	4	5	6	7	8	9	10	11	12

Signature of Authorised Person
With Firm /Office Seal

CERTIFICATE:

Verified with records and found the above information is correct.

Signature of the General Manager, District Industries Centre

ANNEXURE – 18 - DOCUMENT CHECKLIST

1. Certificate from the financing institution concerned showing term loan released and the value of assets acquired as on prior to filing of claim/within 6 months from the date of commencement of commercial production whichever is earlier together with other details and machinery statement as a statement of account in the form prescribed with attested copies of bills in case of aided Enterprises/industries.

OR

2. List of Plant & Machinery & Equipment purchased and installed in the prescribed form with attested copies of bills and payment proof in respect of self-financed Enterprises/industries.
3. Caste Certificates issued by concerned authority in case of BC/SC/ST Entrepreneur Yes/No/N.A
4. Certificate from the Chartered Accountant and % of holding of equity in the company by each partner/director. Yes/No/N.A
5. Regd. Partnership Deed/Articles of Association and Memorandum of Association in case of Pvt. Ltd and Limited companies along with incorporation certificate/Bye-laws in case of Indl. Cooperative along with Registration Certificate.
   Yes/No/N.A

Documents in original to be produced to the inspecting officer of DIC for verification (tick appropriate)

S.No	Document	Applicability
1.	Approval of Director of Factories	Yes/No/NA
2.	Boilers Certificate	Yes/No/NA
3.	Approval of Director of Town & Country Planning / UDA	Yes/No/NA
4.	Regular building plans approval of Municipality or Gram Panchayat	Yes/No/NA
5.	Consent for Operation from APPCB/Acknowledgement from the General Manager, DIC concerned	Yes/No/NA
6.	Power release Certificate from APTRANSCO/DISCOM	Yes/No/NA
7.	Environmental clearance	Yes/No/NA
8.	Other statutory approvals (specify)	Yes/No/NA
9.	UAM/EM Part – I full set/IEM/IL	Yes/No/NA
10.	UAM/EM Part – II full set/IEM/IL	Yes/No/NA
11.	Project Report	Yes/No/NA
12.	Term loan sanction letters	Yes/No/NA
13.	Board Resolution authorizing to sign and file claim etc	Yes/No/NA
14.	Registered land Sale deed/Premises Lease deed	Yes/No/NA
15.	C.A. and C.E. Certificate regarding 2nd hand plant & machinery	Yes/No/NA
16.	C.E. Certificate for self fabricated machinery	Yes/No/NA
17.	BIS Certificate	Yes/No/NA
18.	Drug License	Yes/No/NA
19.	Explosive License	Yes/No/NA
20.	VAT/CST/SGST Certificate	Yes/No/NA

21.	APPLICATION-CUM CERTIFICATION OF SALES TAX DEPARTMENT SHOWING TAX PAID BY THE ENTERPRISE	Yes/No/NA
22.	Form – AA	Yes/No/NA

NA – Not Applicable

Signature of Authorised Person
with firm / Office Seal

REMARKS OF THE INSPECTING OFFICER

Verified all the above documents submitted by the Entrepreneur and found correct.

Signature of Inspecting Officer

with Designation/ General Manager

ANNEXURE – 19 - VERIFICATION CUM RECOMMENDATION OF GM, DIC

1. Enterprise Details

S.No	Description	Details
1.	Name and Address of the Industry	
2.	Name of the Inspecting Officer	
3.	Designation	
4.	Date(s) of Inspection	
5.	Constitution	Proprietary/Partnership/Pvt. Ltd./Limited/Coop.
6.	Person (from Industry) present at the time of Inspection	
7.	Status of the Industry/Enterprises	New / Expansion / Diversification

2. Verification Certificate

Certified that contents of the claim under Part-A and the document indicated in Part-C of this claim application were verified and found correct. The plant and machinery and equipment were physically verified as per the statement of machinery and found them duly installed and put on work. Further certified that the fixed assets claimed for incentives are essentially required for carrying the production in which the industry is engaged in.

3. Project Details

A. New Enterprise

Line of Activity	Unit	Installed Capacity	Value

B. Expansion/Diversification Project

	Line of Activity	Unit	Installed Capacity	% increase in capacity
Existing Enterprise				
Expansion/Diversification Project				

C. Fixed Capital Investment of the Expansion / Diversification Project (in Rs.)

Nature of Assets	Existing Enterprise	Expansion/Diversification project	% increase in Investment
Land			
Building			
Plant & Machinery			
Total			

4. Claim Details

S.No	Description	Details
1.	Date of Consent for Establishment (CFE) *(only for early bird units)*	
2.	Date of commencement of Production	
3.	Date of receipt of claim application	
4.	Date of issue of regd. Notice calling shortfall documents/information	
5.	Date of claim taken to call book due to non-receipt of shortfall documents	
6.	Date of receipt of shortfall documents/information	

Enterprise eligible under Early Bird Scheme: Yes / No.

5. Capital cost computed & Recommended

A. Land Cost

S.No	Extent in Sq. mts	Built up area in Sq. mts	5 times built up area in Sq. mts	Extent eligible in Sq. mts

Claim application submitted by the Enterprise for reimbursement of Stamp Duty: Yes / No.

(if, the Enterprise submitted the claim applications for sanction of Stamp Duty or Land cost the GM, DIC concerned should deduct the value of the same from the computation of the land cost)

S.No	Land Cost	Stamp Duty	Registration Fee	Total	Approved Project Cost	Proportionate eligible value
	Computed Cost (INR)					

B. Cost on Building and other civil works

S.No	Name of Item	Plinth Area	Rate as per the APSFC norms	Value
	items referred at para 3.2 - a to g of guidelines			
	Total Value of a to g items (INR)			
	items referred at para 3.2 - h to q of guidelines			
	Total Value of h to q items (INR)			
	Grand Total of a to q items (INR)			

	Computed Cost (INR)	

C. Plant, Machinery and Equipment Cost

S.No	As per approved project cost	As per list of Plant & Machinery	Tech. Know how and study and turnkey charges not to exceed 10% of PM & E	2nd hand machinery Value	% of 2nd hand Machinery	Total
	Computed Cost (INR)					

D. Total Cost computed

S.No	Description	Computed Cost (INR)
1.	Land	
2.	Building	
3.	Plant, Machinery & Equipment	
4.	Total	
5.	Domestic Value Addition (in %)	

6. Employment Details Verified

S.No	Description	Verified Value
1.	Total New Employment on company's payroll, created since DCP	
2.	No. of Employees having domicile in AP	
3.	Avg. Total No. of employees on roll before 6 months of claim submission	
4.	Fixed Capital Investment (INR Cr)	
5.	E/I Ratio (rounded to 1 digit)	

7. Recommended for sanction of investment subsidy mentioned below

S.No	Description	Recommended Amount (INR)
1.	Investment Subsidy	
2.	Employment Subsidy	
3.	An additional investment subsidy for Women entrepreneurs	
4.	An additional investment subsidy for BC/SC/ST/specially abled entrepreneurs	
5.	Total	

Investment subsidy includes – De-carb subsidy

Signature of inspecting Officer with Designation

ANNEXURE – 20 – INTENT SUBMISSION FORM FOR EARLY BIRD OFFER

Input Fields		
SDP ID	<Text field>	
Line of Activity	<Drop down>	HS Code (4-digit)
Land Extent (in acres)	<Text field>	
Proposed Employment (direct employment on company payroll – including permanent & contractual)	<Text field>	
CFE ID	<Text field>	
Proposed Date of commercial Production	<Calendar>	
Auto Populate fields		
Enterprise Name	<Auto Populate>	
Sector	<Auto Populate>	
Activity Type	<Auto Populate>	Manufacturing/Service
Enterprise Status	<Auto Populate>	New/Expansion/ Diversification
Industry Category	<Auto Populate>	PCB category
Date of CFE Application	<Auto Populate>	
Date of CFE approval	<Auto Populate>	If empty, provision to enter provisional date
Land Type	<Auto Populate>	Private/APIIC/Govt.
Proposed location of unit - District	<Auto Populate>	
Proposed location of unit - Mandal	<Auto Populate>	
Proposed Investment (including Land, Building, Plant, Machinery, Equipment only) in INR Cr	<Auto Populate>	
Derived Fields		
Early Bird Category	<Derived>	Category I/Category II
Investment Band	<Derived>	MSME/Sub Large/Large/ Mega/Ultra Mega
Application Submission date	<Derived>	Today's Date & Time stamp
Application Submission Number	<Derived>	Count of applications submitted before this application

ANNEXURE – 21 – PURCHASE INCENTIVE APPLICATION FORM

Input Fields		
Vehicle Registration Number	<Text field>	
Certificate of Deposit Number	<Text field>	
Auto Populate fields		
Application Number	<Auto Populate>	
Application Date	<Auto Populate>	
Owner Name	<Auto Populate>	
Son/Wife/Daughter of	<Auto Populate>	
Ownership Type	<Auto Populate>	
Vehicle Type	<Auto Populate>	
Vehicle Class	<Auto Populate>	
Vehicle Category	<Auto Populate>	
Maker Model	<Auto Populate>	
Fuel	<Auto Populate>	
Purchase Date	<Auto Populate>	
HSRP received date	<Auto Populate>	
Sale Amount	<Auto Populate>	
Eligible for Purchase Incentive	<Auto Populate>	Yes/No
Eligible Incentive Amount	<Auto Populate>	
CoD issuing RVSF Name& Address	<Auto Populate>	
Authentication Fields		
Aadhar Number (of Owner Name)	<Text field>	
Aadhar Authentication	<Self-generated OTP>	
Input Fields		
Account Number (for disbursement of incentive)	<Text field>	
IFS Code	<Text field>	
Account Holder Name	<Auto Populate>	

Documents to Upload

1. Vehicle purchase payment E-receipt generated from vaahan portal
2. Certificate of Registration generated from Vaahan portal
3. Certificate of Deposit (if applicable) from RVSF

N.YUVARAJ
SECRETARY TO GOVERNMENT